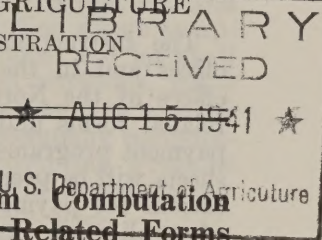


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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION  
NORTH CENTRAL DIVISION



**Instructions Relative To Handling Farm Computation Sheets, Applications for Payment, and Related Forms Under the 1941 Agricultural Conservation and Parity Payment Programs in County Offices and in State Application-for-Payment Sections in the North Central Region**

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**PART I. GENERAL****I. GENERAL PLAN**

The instructions contained herein shall be followed in county offices and in the application for payment sections in the State offices of the North Central Region in handling applications and related forms under the 1941 agricultural conservation and parity payment programs. Unless otherwise authorized, farm computation sheets will be prepared and computed in the county office and applications for payment will be prepared in the State office. The flow of applications and related forms between the county and State offices and various units in the State office will be specified by the State committee.

The State office will have the responsibility of verifying the correctness of the forms prepared in the county office and will be required to check the allotments and yields, verify computations, check the names of applicants against the register of indebtedness, prepare applications for payment, and make such other verification of forms as may be required to insure accuracy. Forms which cannot be corrected in the State office must be returned to the county office for correction. When a reason for the suspension of a farm computation sheet or an application is found in the State office such reason should be shown on RF-4. The RF-4 should be attached to the suspended form and such form should not be removed from its regular place in the lot until the form has been completely examined and computed. Thereafter, the suspended form and the RF-4 should be sent to the clearance unit where steps will be taken to remove the cause for suspension. When possible, forms should be corrected in the State office. Any correction made on the original of a form should be made on the county office copy so that the county office will have notice of the correction. In making changes or correction, draw a line through the incorrect entry in such a manner that the incorrect entry will remain legible and insert the correct entry in the nearest available space. Corrected farm computation sheets or applications should remain in their regular place in the lot.

Any change in basic data on NCR-525 which increases the applicant's payment, whether made in the State or county office, must be initialed by the member of the county committee who certified the form. Likewise, any change in the answer to the question as to whether a farm plan was signed, any material change in the printed name of the applicant, any change in the percentage entries in section IV or in the name or address of the assignee and the unpaid amount of the assignment must be initialed. Examples of changes in the printed name which are not material may be found in part X, section V of this procedure. No changes in computed entries need be initialed.

Any change on NCR-526 in the printed name and address of the applicant, the name and address of the assignee, or the unpaid amount of the assignment, or in the date of filing of the application in the county office must be initialed by the member of the county committee who certified the form. Changes in the amount of the indebtedness



may be initialed by the certifying officer. No changes in computed entries need be initialed.

Upon completion of the checking, examining, computing, and scheduling work in connection with farm computation sheets or applications in the State office, the clerks who handled the lot shall sign in section III of RF-10. When it is found advisable, RF-3 may be used for release of transmittals from one unit to another in the State office. The original of RF-10 will accompany computation sheets and applications to the General Accounting Preaudit Office. The General Accounting Preaudit Office will record its suspension thereon and return the RF-10 to the State office.

Where corrections are made on transmittal sheets or on eligibility lists, RF-5 shall be prepared notifying the county office of the correction.

Forms which are forwarded to the State office by the county office will be accompanied by a transmittal sheet, RF-10. The number of the first RF-10 prepared for a county will be "1" and succeeding Forms RF-10 will be numbered consecutively. APS suspensions which are cleared in the State office will be listed on Forms RF-10 which are prepared in the State office, and such Forms RF-10 will be numbered consecutively in the 300 series. Applications suspended by the General Accounting Preaudit Office when resubmitted to that Office will be listed on Forms RF-10 prepared in the State office, and such Forms RF-10 will be numbered consecutively in the 500 series. Copies of RF-10 prepared in the State office will be forwarded to the appropriate county office when the farm computation sheet or application for payment is released to the General Accounting Preaudit Office. Applications will be transmitted to the county office accompanied by a transmittal sheet, RF-9, where the State office feels that the use of such form is desirable. There will be listed on RF-9 in serial number order the applications which are being transmitted to the county office. If RF-9 is not used stamp on the reverse side of the State office copy of the application the date the original is released to the county office.

All persons who perform work in connection with farm computation sheets and applications should become familiar with the instructions contained herein and all other pertinent provisions and instructions relating to the agricultural conservation and parity payment programs. Any question which arises in the county office relative to the procedure to be followed should be referred to the county committee or to the person in charge of the work in the county office. If such persons are unable to answer the question, it shall be referred to the State committee. Any question relative to the procedure which arises in the State office should be referred to the unit supervisor or if he is unable to answer the question, it should be referred to the person in charge of the APS. Any question which arises in the State office and which is not covered by the instructions contained herein shall be referred to the director of the North Central Division.

## II. FORMS TO BE USED

- NCR-331—Progress report.
- NCR-509—Listing sheet.
- NCR-517—Farm report.
- NCR-517a—Farm report. (Used only in Nebraska and South Dakota.)
- NCR-525—Farm computation sheet.
- NCR-526—Application for payment.
- RF-1—Progress record.
- RF-3—Release of lots and suspended cases.
- RF-4—Suspension sheet.
- RF-5—Correction sheet.
- RF-6—Replacement form.
- RF-7—List of persons eligible to execute an application for payment with respect to only one farm.
- RF-8—List of persons eligible to execute an application for payment with respect to more than one farm.
- RF-9—Transmittal sheet for Forms ----- (to county office).
- RF-10—Transmittal sheet for Forms ----- (to State office).
- RF-11—Notice of adjustment payment.
- RF-12—Record of indebtedness.
- RF-13—Parity work sheet.
- RF-14—Record of payment.
- RF-15—Voucher total sheet.
- ACP-22—Schedule of disbursements.
- ACP-69—Assignment form.
- ACP-124—Public voucher for ----- agricultural conservation payments and parity payments (continuation sheet).
- ACP-125—Public voucher for ----- agricultural conservation payments and parity payments.
- Form 1096—Schedule of voucher deductions.

## PART II. PREPARATION OF LISTS OF NAMES OF PERSONS ELIGIBLE TO EXECUTE APPLICATIONS

(Applicable in county offices only)

### I. GENERAL

In order to assure the inclusion on one set of application forms data for all farms in a county in which a person has an interest, and to aid the county and State offices in maintaining adequate records, two lists of names of persons eligible to execute applications must be prepared in the county office. The first list shall be prepared on RF-7, entitled "List of Persons Eligible to Execute An Application for Payment With Respect to Only One Farm." There will be listed on RF-7 in alphabetical order the names of all persons who have an interest in only one farm in the county. The other list shall be prepared on RF-8, entitled "List of Persons Eligible to Execute An Application for Payment With Respect to More Than One Farm." There will be listed on RF-8 in alphabetical order the names of all persons who have an interest in more than one farm in the county. The card file, prepared in accordance with the instructions in NCR-516, **shall be kept current as performance is checked and should be completed as soon as possible after the first check of performance is completed.** Under no circumstances shall RF-7 and RF-8 be prepared until the card file for the county is completed.



## II. ARRANGEMENT OF CARD FILE

After the card file has been prepared the cards in group 1 shall be divided into two separate groups. In one group place the cards for all persons whose names appear on only one card. In the other group place the remaining cards. This group should consist of the cards for those persons whose names appear on two or more cards.

## III. PREPARATION OF RF-7

RF-7 shall be prepared in duplicate. All data on RF-7 shall be double spaced. The cards for persons who have an interest in only one farm shall be used in the preparation of RF-7. The State and county code, the program year, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-7. The number "1" shall be assigned to the first sheet, and subsequent sheets thereof shall be numbered consecutively.

Make no entries in column (a).

Enter in column (c) the name of each person for whom only one card was prepared. In entering the name of any person the last name shall be entered first followed by the first name of the applicant and the middle name or initial, if any.

Enter in column (d) the minor civil division code and farm number for the farm. The minor civil division code shall be entered first and separated from the farm number by a dash. For example, "2-146" will mean minor civil division number 2, farm No. 146.

As names, minor civil division codes, and farm numbers are being listed on RF-7, enter in column (b) the serial number to be assigned to the application which will be prepared for each person. Serial number "1" shall be entered opposite the first name on the first sheet, and serial numbers shall be assigned consecutively to the other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators.

The copy of RF-7 shall be retained in the county office, and the original shall be transmitted to the State office either before or at the time the first transmittal of Forms NCR-525 is forwarded to the State office.

## IV. PREPARATION OF RF-8

RF-8 shall be prepared in duplicate. All data on RF-8 shall be double spaced. The cards for persons who have an interest in more than one farm shall be used in the preparation of RF-8. The State and county code, the program year, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-8. The number "1" shall be assigned to the first sheet and subsequent sheets thereof shall be numbered consecutively.

Make no entries in column (a).

Enter in column (c) the name of each person for whom more than one card was prepared. In entering the name of any person, the last name shall be entered first followed by the first name of the applicant and the middle name or initial, if any.

Enter in column (d) the number of farms in the county in which each person has an interest.

Enter in columns (e) to (h), inclusive, the minor civil division codes and farm numbers listed on the cards prepared for such person. If a person has an interest in more than four farms in the county, two or more lines may be used to list the minor civil division codes and farm numbers for such person.

As names, minor civil division codes and farm numbers are being listed on RF-8, enter in column (b) the serial number to be assigned to the application which will be prepared for each person. Serial number "7001" shall be entered opposite the first name on the first sheet, and serial numbers shall be assigned consecutively to other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators. If no person in the county is eligible to execute an application with respect to more than one farm, an RF-8 shall be prepared and the word "none" shall be entered thereon. The copy of RF-8 shall be retained in the county office. The original shall be transmitted to the State office at the time RF-7 is transmitted.

#### V. CORRECTION OF RF-7 AND RF-8

Since the purposes of RF-7 and RF-8 are to assure the inclusion on one application data for all farms in a county in which a person has an interest and to aid the State office in maintaining adequate records, accuracy and completeness of these forms are absolutely essential. If changes or additions are necessary after RF-7 and RF-8 have been forwarded to the State office, the county office records should be corrected and the State office should be notified promptly. Wherever any person's name is added to RF-7 or RF-8, the county committee should make certain that such name is not a duplication of a name already listed on one of such forms.

If it is discovered that one or more names were inadvertently omitted from RF-7 or RF-8, a supplemental sheet of the applicable form listing such name or names must be prepared. If a name was listed on RF-7 when such name should have been listed on RF-8, it will be necessary to prepare a supplemental sheet of RF-8 listing the name and address of such person.

If a name was listed on RF-8 when such name should have been listed on RF-7, it will be necessary to prepare a supplemental sheet of RF-7 listing the name of such person. In either case the word "Supplement" shall be typed above the title of the supplemental form. Otherwise, the form shall be prepared in the regular manner. Serial numbers and sheet numbers shall be assigned in the same series as those used for the regular Forms RF-7 and RF-8. For example, if the number of the last sheet of RF-7 was "35" the first sheet of the supplemental RF-7 shall be assigned the number "36." If the last name on RF-7 was assigned the serial number "1219" the first name on the first sheet of the supplemental RF-7 shall be assigned the serial number "1220."



More than one name may be included on the same supplemental form. A memorandum indicating the reason for the inclusion of each name on the supplemental form must accompany such supplemental form when it is submitted to the State office. In those cases where the change involves the transfer of a name from RF-7 to RF-8 or a transfer of a name from RF-8 to RF-7, the memorandum shall contain a request that the State office delete such name from the previous list submitted to the State office. Each memorandum listing corrections to be made on RF-7 or RF-8 shall be headed by the reference "Re: Correction on RF-7" or "Re: Correction on RF-8," as the case may be.

If it is determined that a person whose name was listed on RF-8 is eligible to execute an application for a farm or farms in addition to those for which farm numbers have been listed on RF-8, the State office shall be advised of such fact by memorandum and requested to insert the farm number for each additional farm on RF-8. No supplemental RF-8 should be prepared in such case.

If it is determined that a person whose name was listed on RF-8 is not eligible to execute an application for a farm or farms for which farm numbers were listed on RF-8, the State office shall be advised of such fact by a memorandum and requested to delete the farm number for each such farm from RF-8. No supplemental RF-7 should be prepared in such case unless the change involves a transfer of such person's name from RF-8 to RF-7.

If it is determined that a person is eligible to execute an application for a farm or farms in addition to the farm for which the farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and a supplemental RF-8 shall be prepared.

If it is determined that a person whose name was listed on RF-7 is not eligible to execute an application with respect to the farm for which a farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and requested to delete the name of such person and the farm number for such person from RF-7. No supplemental RF-7 should be prepared in such case.

If a person whose name was listed on RF-7 or RF-8 dies, and it is determined that an administrator or executor or the heirs of the deceased are eligible to execute an application with respect to the farms in which such person had an interest, the appropriate cards in the card file shall be corrected to show the name of such administrator, executor, or heirs. A memorandum setting forth the facts of the case shall be forwarded to the State office together with a request that the necessary substitution of names be made on the RF-7 or RF-8 on file in the State office. No supplemental RF-7 or RF-8 shall be prepared in such cases.

If a person whose name was listed on RF-7 or RF-8 is adjudged incompetent, or if a person whose name was listed on RF-7 or RF-8 as administrator, executor, trustee, guardian, committee, receiver, conservator, or other fiduciary is discharged from his representative capacity the card for such person shall be corrected and the State office shall be notified with respect to the corrections to be made on RF-7 or RF-8 in a manner similar to that set forth in the preceding paragraph.

**PART III. ENTRIES ON FARM COMPUTATION SHEETS****(Applicable in county offices only)****I. GENERAL**

1. If entries for basic data have been made on NCR-525 in accordance with the instructions in NCR-502, it will be necessary at this time to verify those entries which may be changed on the basis of the check of performance such as the acreage entries for sugar beets, noncrop open pasture, orchards, or the nonallotment entries for corn, wheat, and general crops, or the allotment entries for new wheat and new tobacco farms. If entries for basic data have not been made on NCR-525 in accordance with the instructions in NCR-502, such entries must be made before any additional entries may be made from NCR-517.

2. All entries to be made on NCR-525 for 1941 acreages and soil-building practices, etc., shall be obtained from NCR-517. In the case of a combination farm the entries for allotments, yields, and percentages shall be taken from RF-16. The other data shall be taken from the master farm report covering the combined farm or from the individual farm reports if no master farm report was prepared.

3. All entries must be made with indelible pencil.

4. If, in reliance on a notice of an incorrect acreage allotment for a commodity, the producer planted an acreage to such commodity in excess of the finally approved acreage allotment, enter the finally approved acreage allotment in addition to the incorrect acreage allotment already entered. In such cases, there must be attached to the farm computation sheet when it is submitted to the State office a statement signed by a member of the county committee concerning the issuance of the erroneous allotment. The statement should read substantially as follows:

Under date of ----- an erroneous ----- allotment of ----- acres was issued in writing for farm ----- The operator completed the planting of ----- acres of ----- on this farm on ----- and was not notified of the correct acreage allotment of ----- acres until ----- Acting solely upon information contained in the erroneous notice, the operator exceeded the finally approved acreage allotment.

**II. ENTRIES ON FORMS NCR-525**

1. Enter the word "Yes" or the word "No" in the box provided therefor in the upper right hand corner of NCR-525.

a. Enter "Yes" if the word "Yes" appears in section VI, line 1 of NCR-517.

b. Enter "No" if the word "No" appears in section VI, line 1 of NCR-517.

2. If the word "No" has been entered in section VI, line 1 of NCR-517, and the word "Yes" has been entered in section VI, line 2 of NCR-517, enter the word "No" in the box and enter the words "Form NCR-503-W" beneath the box in the upper right-hand corner of NCR-525.



### 3. Make entries in section I of NCR-525 as follows:

#### a. Column (b)—Corn—

(1) If the farm is **not** in the commercial corn area, make no entries in column (b).

(2) If the allotment entry in section IV, item 1 (i) of NCR-517 is less than 10 acres and the acreage entry in item 1 (h) exceeds the allotment, enter the letters "NA" in item 1 (b) and delete the computation on line 5.

(3) Obtain the acreage entry for item 2 (b) from section IV, item 1 (h) of NCR-517.

#### b. Column (c)—Wheat—

(1) If the allotment entry in section IV, item 2 (i) of NCR-517 is less than 10 acres and the acreage entry in item 2 (h) exceeds the allotment, enter the letters "NA" in item 1 (c) and delete the computation on line 5. If the allotment entry in section IV, item 2 (i) of NCR-517 is 10 acres or more but not more than 15 acres, and the acreage entry in item 2 (h) exceeds the allotment, and the county committee approves the designation of the farm as a nonallotment farm, enter the letters "NA" in item 1 (c) and delete the computation on line 5.

(2) If the letters "NF" have been entered in section IV, item 2 (i) of NCR-517, enter the letters "NF" in item 1 (c) in addition to the acreage allotment.

(3) Obtain the acreage entry for item 2 (c) from section IV, item 2 (h) of NCR-517.

(4) If the letters "NF" have been entered in item 1 (c) and the entry in item 2 (c) is less than the entry in item 1 (c), delete the entry in item 1 (c) and enter in lieu thereof the entry in item 2 (c) and delete the computation on line 5.

#### c. Column (d)—Tobacco—

(1) Enter in the heading of column (d) the name of the type of tobacco appearing in section IV, item 3 (a) of NCR-517 and enter below the name of the type of tobacco the applicable rate of payment per pound. The rates of payment are \$0.008 for burley and cigar filler and binder and \$0.01 for dark-air-cured.

(2) If the letters "NF" have been entered in section IV, item 3 (i) of NCR-517, enter the letters "NF" in item 1 (d) in addition to the acreage allotment.

(3) Obtain the entry for item 2 (d) from section IV, item 3 (h) of NCR-517.

(4) If the letters "NF" have been entered in item 1 (d) and the entry in item 2 (d) is less than the entry in item 1 (d), delete the entry in item 1 (d) and enter in lieu thereof the entry in item 2 (d) and delete the computation on line 5.

#### d. Column (e)—Potatoes—

(1) If the farm is **not** in the commercial potato area make no entry in column (e).

(2) Obtain the entry for item 2 (e) from section IV, item 4 (h) of NCR-517.

#### e. Column (f)—Cotton—

(1) If the name of any crop in section IV, column (a) of NCR-517 has been stricken and the name of a type of tobacco entered in lieu thereof, delete the word "Cotton" in the heading of section I, column (f) of NCR-525 and enter in lieu thereof the name of such type of tobacco. In such case entries in column (f) shall be made in a manner comparable to that used in making entries in column (d).

(2) If column (f) is used for cotton obtain the entry for item 2 (f) from section IV, item 4 (h) of NCR-517.

(3) If the letters "NF" have been entered in item 1 (f) delete the computation, if any, on line 5.

#### f. Column (g)—Commercial vegetables—

(1) If the farm is **not** in the commercial vegetable area, make no entries in column (g).

(2) If there is any indication in section VIII of NCR-517 that the acreage of commercial vegetables was reduced in 1941 because of flood or drought, enter the word "flood" or the word "drought," whichever is applicable in item 1 (g) in addition to the allotment.

(3) Obtain the entry for item 2 (g) from section IV, item 5 (h) of NCR-517. If the farm is not in the commercial potato area, obtain item 2 (g) by adding the entries for potatoes and commercial vegetables in section IV, items 4 (h) and 5 (h) of NCR-517.

**g. Column (h)—General—**

(1) Obtain the entry for sugar beets in the heading of column (h) from section IV, item 8 (h) of NCR-517. If a sugar beet acreage is entered in the heading of column (h), if the letters "NA" have been entered in 1 (b) or 1 (c), or if the letters "NF" have been entered in 1 (c) or 1 (d) and the allotments on such lines have been reduced to the planted acreage, delete the entries on lines 1 and 5.

(2) If the county committee determines that the farm was operated as a nonallotment farm, enter the letters "NA" in item 1 (h) and delete the computation on line 5.

**h. Column (i)—Total—**

(1) Obtain the entry for item 2 (i) from section IV, item 9 (h) of NCR-517.

i. If the word "Idle" has been entered in section IV of NCR-517, write in large letters the word "IDLE" in section I, column (a) of NCR-525.

**4. Make entries in section II of NCR-525 as follows:**

a. If a zero (0) has been entered in item 3 (b) and an acreage entry has been made in section III, column (c), of NCR-517 opposite the letter "Y" correct the entry in item 3 (b) and delete the computations in items 3 (c) and 8 (c).

b. Determine that the entry in item 5 (b) equals the entry in section IV, item 10 (h) of NCR-517. Correct if necessary and delete the computation in items 5 (c) and 8 (c).

c. Enter in item 9 (b) the acreage of trees planted on the farm or the number of units of the special food and feed practice (58) (applicable only in the cotton countries of Missouri and Illinois) performed on the farm. If data have been entered only for the food and feed practice, delete the words "Trees planted in 1941." If both of such practices were carried out on the farm, enter the number of acres of trees planted in the left half of item 9 (b) and the number of units of the food and feed practice in the right half of item 9 (b). Wherever the latter practice is shown, enter the words "food and feed practices" in item 9 (a).

d. Enter in the spaces provided therefor on line 11 the practice numbers of the soil-building practices carried out on the farm. Obtain such entries from section III, column (f) of NCR-517. The practice number for the special food and feed practice is 58 for all counties in which such practice is applicable. The appropriate practice numbers for tree planting and the special food and feed practice should be entered in item 11 (a) even though the entries for such practices were also made in item 9 (b).

(1) Since some soil-building practices are applicable only in certain areas, care should be taken that entries are made only for practices approved for the State or for certain counties in the State, as shown in the State Bulletin. If entries are made for "Springs" in Nebraska or South Dakota, separate entries should be made for each development. If excavations were performed in both soil or gravel and rock formation for the same development, bracket the entries for such development.

e. Enter on line 12 in the spaces below the practice numbers, the rate of payment per acre or per unit for each practice. Obtain such rates from the NCR-501 issued for the State. The rate of payment for practice No. 58 is \$3.

f. Enter on line 13 in the spaces below the practice numbers, the number of acres or units of such practices. Obtain such entries from section III, column (g) of NCR-517. In the case of the orchard tree removal practice enter the acreage on which the practice was carried out above the number of units of the practice and circle such entry. If trees for which different rates of payment are provided were removed from the same acreage, bracket the entries for such practice and enter the acreage on which the practice was carried out **only** above the first of the bracketed entries. In the case of the partial reseedling practice in Iowa and Missouri, enter the acreage on which the practice was carried out above the number of pounds of seed sown and circle such entry. In the case of the nongrazing of wood lots practice enter the number of animal units normally grazed on the wood land above the number of acres and circle each entry. For



other practices on which there is a limitation in the payment that may be earned, care should be taken in order that the entry for such practices will not result in a payment in excess of the maximum that may be earned.

5. Make entries in section III as follows (applicable only to farms in the restoration land area in Nebraska and South Dakota) :

- a. Obtain the entry for item 1 (b) from section X, item 1 (c) of NCR-517a.
- b. Obtain the entry for item 2 (b) from section X, item 3 (c) of NCR-517a.
- c. Obtain the entry for item 3 (b) from section X, item 2 (c) of NCR-517a.
- d. If no acreage entries are to be made, enter zero (0) in items 1 (b), 2 (b), and 3 (b) for farms in the restoration land area.

6. Make entries in Section IV as follows:

- a. Print the names of the persons whose names appear in section I of NCR-517 for whom a percentage entry has been made in section V of NCR-517 in the spaces provided therefor above the headings in columns (e) to (l), inclusive.

(1) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-517.

(2) In the case of cosigners, print the names of the applicants in the same style as such names appear on NCR-517. Insert the word "and" between the names of such cosigners.

(3) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.

(4) In the case of an administrator, executor, or guardian, print the name of the applicant on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased," "incompetent," or "minor" (abbreviated) on the third line.

(5) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the applicant on two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator is acting on the second line.

(6) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality, or agency.

(7) In the case of an agent, print the name of the principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words "Agent for the estate of ----- deceased," or "agent for the heirs of -----, deceased."

(8) In the case of a married woman who is acting in her individual capacity, print her first name and middle initial or full middle name, if any. Her name should **not** be that of her husband preceded by the word "Mrs.", such as "Mrs. John Doe." If she is acting in a representative or fiduciary capacity, print her name in the same style as it appears on her letters of authority.

(9) In the case of a person who died or was declared incompetent by a court of competent jurisdiction prior to the execution of the application, print the name of such person's successor in interest.

- b. Where there are more than two persons who have an interest in the farm additional Forms NCR-525 shall be used. The State and county code and farm number shall be entered on such additional Forms NCR-525. However, no entries shall be made in sections I, II, and III. Likewise, no entries need be made in section IV, columns (b), (c), and (d).

c. Enter in item 3 (a) the name of the type of tobacco shown in the heading of column (d), section I. If entries have been made in Section I, column (f) for a second type of tobacco, delete the word "cotton" in item 5. (a) and enter the name of the second type of tobacco.

d. Obtain the percentage entries for columns (e) and (i) on lines 1 to 9, inclusive, from section V, column (b) of NCR-517 from the subcolumns above which have been entered the initials of the persons whose names appear above columns (e) and (i), respectively, of section IV of NCR-525. If percentage entries have been made in section V of NCR-517 on the same lines for all persons and all percentage entries for each person are the same, make no en-

tries in columns (e) and (i) on lines 1 to 9, inclusive, but enter such percentage in item 11 (e) and 11 (i).

e. If the county committee determines that a deduction should be imposed for failure to maintain soil-building practices carried out under previous programs, there must be attached to NCR-525 a statement signed by the county committee setting forth a description of the practices, the number of units thereof, and 1941 rates for the practices which were not maintained. The statement must also show the total amount of deduction applicable to each of the persons responsible for the failure to maintain the practice. In such case, enter in section IV, line 9, column (c) the amount of deduction for the farm and enter on line 9, column (g) or (k) the amount of deduction applicable to each person.

f. Data with respect to assignments will be entered by the county office on NCR-525, section IV, line 15, in accordance with the procedure in part VII, section IV of this NCR-523.

g. Obtain the serial number for each applicant from RF-7 or RF-8. If the applicant's name does not appear on RF-7 or RF-8, enter an "X" in lieu of the serial number.

7. All entry work on Forms NCR-525 shall be reviewed.

## PART IV. COMPUTATIONS ON FARM COMPUTATION SHEETS

### I. GENERAL

1. The instructions contained herein shall be followed in county offices in making computations on NCR-525 and in State offices in reviewing such computations. The State office should make only a spot-check review of computations where the county office has demonstrated its ability to do highly satisfactory work.

2. If the computation of maximum payments was made on NCR-525 in accordance with the instructions in NCR-502, it will be necessary at this time for the county office to recompute only those items as may be changed on the basis of the check of performance.

3. **Negative numbers.**—Whenever a computation results in a negative number (other than a deduction entry in connection with the parity program), enter zero (0) and not the negative number.

4. **Fractions.**—All computations must be carried to two decimal places beyond the number of decimal places required in the result, and rounded back to the required number of decimal places. In rounding, if the digits beyond the required number of decimal places amount to "50" or less, they shall be dropped, and if such digits amount to "51" or more, the last-required decimal place shall be increased by "1." For example, if the result of a computation is

(a) 8.4750, enter 8.47.

(b) 8.4751, enter 8.48.

All computations involving amounts of money shall be rounded to two decimal places. The factors in section IV, items 11 (a) and 12 (a) of NCR-525, shall be rounded to four decimal places. All other computations should be rounded to one decimal place.

5. If neither NCR-503 or NCR-503W was signed for the farm, make no computations with respect to NCR-525 unless the acreage of some commodity exceeds the allotment or permitted acreage for such commodity, or entries have been made in section III, column (b). If only NCR-503W was signed for the farm, make the computation necessary to determine the wheat parity payment and make



no other computation with respect to NCR-525 unless the acreage of some commodity exceeds the allotment or permitted acreage for such commodity, or entries have been made in section III, column (b).

6. If the word "idle" has been entered in section I, column (a), make no computations other than those for restoration land, soil-building practices, and miscellaneous deductions in section III.

7. **Erroneous allotments.**—If two allotments have been entered in section I, line 1, for any commodity, use the smaller of such entries in computing the payment and the larger of such entries in computing the deduction.

8. **Review of computations.**—All computations made on farm-computation sheets in the county office must be reviewed in the county office to insure accuracy.

## II. COMPUTATIONS ON FORMS NCR-525

1. Make computations with respect to section I of NCR-525 as follows:

a. **Column (a)—Totals for parity eligibility.**—If entries have been made in more than one of the columns (b), (c), (d), and (f), and one or more of the allotments or permitted acreages for parity crops is exceeded,

(1) Enter in 1 (a) the sum of the larger of the allotments and permitted acreages for the parity crops. For all farms on which the corn allotment has been exceeded, the permitted acreage will be the smaller of the acreage planted to corn and the usual acreage (1.4 times allotment), except that for noncorn allotment farms having allotments of  $7\frac{1}{2}$  acres or less, the permitted acreage will be the smaller of the acreage planted to corn and 10 acres. The permitted acreage for a nonwheat allotment farm will be the smaller of the acreage planted to wheat and 10 acres, except that if the allotment is 10 acres or greater, the permitted acreage will be the allotment.

(2) Enter in 2 (a) the sm of the planted acreages for the parity crops.

b. **Column (b)—Corn—**

(1) If the planted acreage **does not exceed** the allotment—

(a) Obtain 4 (b) by multiplying 3 (b) by \$0.09.

(b) Obtain 5 (b) by multiplying 1 (b) by 4 (b).

(c) Enter zero in 6 (b), 7 (b), and 8 (b).

(2) If the planted acreage **exceeds** the allotment—

(a) If the letters "NA" **have been** entered in 1 (b)—

(a-1) Enter in the heading of column (b) 1.4 times 1 (b) if 1 (b) is larger than 7.5 and 2 (b) is larger than 10.0. Round the result to the nearest whole acre.

(a-2) Delete the entry in 5 (b).

(a-3) Obtain 6 (b) by subtracting 10.0 from 2 (b), or if there is an entry in the heading of column (b), by subtracting such entry from 2 (b).

(a-4) Obtain 7 (b) by multiplying 3 (b) by 0.50.

(a-5) Obtain 8 (b) by multiplying 6 (b) by 7 (b).

(a-6) Enter in the space below 8 (b) the entry in 8 (b) and circle such entry.

(b) If the letters "NA" **have not been** entered in 1 (b)—

(a-1) Enter in the heading of column (b) 1.4 times 1 (b). Round the result to the nearest whole acre.

(a-2) If 2 (b) **does not exceed** the entry in the heading of column (b)—

(b-1) Obtain 4 (b) by multiplying 3 (b) times 0.09.

(b-2) Obtain 5 (b) by multiplying 1 (b) times 4 (b).

(b-3) Obtain 6 (b) by subtracting from 2 (b) the entry in 1 (b).

(b-4) Obtain 7 (b) by multiplying 3 (b) times 0.50.

(b-5) Obtain 8 (b) by multiplying 6 (b) times 7 (b). If the result obtained for 8 (b) is greater than 5 (b), enter in

8 (b) the entry in 5 (b), delete the entry in 6 (b), and enter in 6 (b) 0.18 times 1 (b).

(b-6) If 2 (b) exceeds 1 (b) by less than 10 percent—

(c-1) Enter in the left half of the space below 8 (b) the result obtained by multiplying 5 (b) by 0.5555.

(c-2) Enter in the right half of the space below 8 (b) the entry in 8 (b) and circle such entry.

(b-7) If 2 (b) exceeds 1 (b) by 10 percent or more, enter a zero (0) below 8 (b).

(a-3) If 2 (b) **exceeds** the entry in the heading of column (b)—

(b-1) Obtain 4 (b) by multiplying 3 (b) by \$0.09.

(b-2) Obtain 5 (b) by multiplying 1 (b) by 4 (b).

(b-3) Enter in (b) 0.18 times 1 (b) plus 2 (b) minus the entry in the heading of column (b).

(b-4) Obtain 7 (b) by multiplying 3 (b) times 0.50.

(b-5) Obtain 8 (b) by multiplying 6 (b) times 7 (b).

(b-6) Enter in the space below 8 (b) the result obtained by multiplying 7 (b) by the difference between 2 (b) and the entry in the heading of column (b), and circle such entry.

#### c. Column (c)—Wheat—

(1) If the letters "NA" have been entered in item 1 (c), delete the entry in 5 (c).

(2) Obtain 4 (c) by multiplying 3 (c) by \$0.08.

(3) Obtain 5 (c) by multiplying 1 (c) by 4 (c).

(4) Obtain 6 (c) by subtracting from 2 (c) the entry in 1 (c). If the letters "NA" have been entered in 1 (c), obtain 6 (c) by subtracting the larger of the allotment and 10.0 from 2 (c).

(5) Obtain 7 (c) by multiplying 3 (c) by \$0.50.

(6) Obtain 8 (c) by multiplying 6 (c) by 7 (c).

(7) If there is an entry in 6 (c) and the letters "NA" have not been entered in 1 (c), enter in the left half of the space below 8 (c) the result obtained by multiplying item 5 (c) by 1.25. Enter in the right half of the space below 8 (c) the result obtained by multiplying item 8 (c) by 2 and circle such entry.

(8) If there is an entry in 6 (c) and the letters "NA" have been entered in 1 (c), enter in the space below 8 (c) the result obtained by multiplying item 8 (c) by 2 and circle such entry.

#### d. Column (d)—Tobacco—

(1) Obtain 4 (d) by multiplying 3 (d) by the rate entered in the heading of column (d).

(2) Obtain 5 (d) by multiplying 1 (d) by 4 (d).

(3) Obtain 6 (d) by subtracting from 2 (d) the entry in 1 (d).

(4) Obtain 7 (d) by multiplying 3 (d) by \$0.08.

(5) Obtain 8 (d) by multiplying 6 (d) by 7 (d).

(6) If the words "Cigar Filler and Binder" have been entered in the heading of column (d) and there is an entry in 6 (d), enter in the left half of the space below 8 (d) the result obtained by multiplying item 5 (d) by 0.875. Enter in the right half of the space below 8 (d) the result obtained by multiplying item 8 (d) by 0.875 and circle such entry.

#### e. Column (e)—Potatoes—

(1) Obtain 4 (e) by multiplying 3 (e) by \$0.023.

(2) Obtain 5 (e) by multiplying 1 (e) by 4 (e).

(3) Obtain 6 (e) by subtracting from 2 (e) the larger of item 1 (e) and 3.0.

(4) Obtain 7 (e) by multiplying 3 (e) by \$0.30.

(5) Obtain 8 (e) by multiplying 6 (e) by 7 (e).

#### f. Column (f)—Cotton—

(1) If the word "Cotton" has been stricken from the heading of column (f) and the name of a type of tobacco entered in lieu thereof, computations with respect to column (f) shall be made in accordance with the instructions for making computations with respect to column (d).

(2) If the letters "NF" have been entered in item 1 (f), enter a zero (0) in 5 (f).

(3) Obtain 4 (f) by multiplying 3 (f) by \$0.0137.

(4) Obtain 5 (f) by multiplying 1 (f) by 4 (f).

(5) Obtain 6 (f) by subtracting from 2 (f) the entry in 1 (f).

(6) Obtain 7 (f) by multiplying 3 (f) by \$0.04.

(7) Obtain 8 (f) by multiplying 6 (f) by 7 (f).



(8) If there is an entry in 6 (f) and the letters "NF" have not been entered in 1 (f), enter in the left half of the space below 8 (f), the result obtained by multiplying item 5 (f) by 1.0073. Enter in the right half of the space below 8 (f) the result obtained by multiplying item 8 (f) by 3.45 and circle such entry.

(9) If there is an entry in 6 (f) and the letters "NF" have been entered in 1 (f), enter in the space below 8 (f) the result obtained by multiplying item 8 (f) by 3.45 and circle such entry.

**g. Column (g)—Commercial vegetables—**

(1) If the word "flood" or the word "drought" has not been entered in 1 (g) and 2 (g) is less than 1 (g), multiply 2 (g) by 1.25. If the result of such multiplication is less than the entry in 1 (g), delete the entry in 1 (g), and enter in lieu thereof 1.25 times 2 (g).

(2) If the word "flood" or "drought" has been entered in 1 (g) or if the result obtained by multiplying 2 (g) by 1.25 is equal to or greater than the entry in 1 (g), do not make any change in the entry in 1 (g).

(3) Obtain 5 (g) by multiplying 1 (g) by \$1.30.

(4) Obtain 6 (g) by subtracting from 2 (g) the larger of 1 (g) and 3 acres.

(5) Obtain 8 (g) by multiplying 6 (g) by 7 (g).

**h. Column (h)—General—**

(1) Obtain 1 (h) by subtracting from 1 (i) the sum of the entries in 1 (b), 1 (c), 1 (d), 1 (e), 1 (f), 1 (g), and the entry for sugar beets in the heading of column (h). Do not subtract the entries in 1 (b) and 1 (c) if the letters "NA" have been entered in such items and do not subtract the entry in 1 (f) if the letters "NF" have been entered therein. This entry should be made in 1 (h) even though the letters "NA" have been entered therein.

(2) Obtain 4 (h) by multiplying 3 (h) by \$1.10.

(3) Obtain 5 (h) by multiplying 1 (h) by 4 (h). If the letters "NA" have been entered in 1 (h), make no computations with respect to 5 (h).

(4) If the letters "NA" have not been entered in 1 (h), obtain 6 (h) by subtracting from 2 (i) the sum of the entries in 1 (i), 6 (b), 6 (c), 6 (d), 6 (e), 6 (f), and 6 (g). If the letters "NA" have been entered in 1 (h), obtain 6 (h) by subtracting from 2 (i) the sum of the entries in 1 (f), 6 (b), 6 (c), 6 (d), 6 (e), 6 (f), 6 (g), and 20.0 acres.

(5) Obtain 7 (h) by multiplying 3 (h) by \$.8.

(6) In Nebraska and South Dakota obtain 8 (h) by multiplying 6 (h) by 7 (h) and adding thereto the sum of the entries in section III, column (c). In all other States obtain 8 (h) by multiplying 6 (h) by 7 (h).

**i. Column (j)—Restoration land (applicable only to farms in the restoration land area in Nebraska and South Dakota—**

(1) Obtain 5 (j) by multiplying 1 (j) by \$0.15.

2. Make computations with respect to section II of NCR-525 as follows:

**a. Column (a)—**

(1) Obtain the entries for line 14 by multiplying the rate on line 12 by the number of acres or units shown in the same column on line 13.

(2) If the practice number for "springs" is shown on line 11, determine that the payment for any single development is not less than \$20 or more than \$100.

(3) If the practice number for deferred grazing is shown on line 11, determine that the number of units for such practice on line 13 does not exceed the result obtained by dividing the noncrop open pasture entry in item 3 (b) by the carrying capacity of noncrop open pasture for the county. (The carrying capacity is the number of acres required to sustain one animal unit for a period of 12 months.) In the range area in South Dakota also determine that the number of acres or units of such practice does not exceed the result obtained by multiplying the allowance for noncrop open pasture in 3 (c) by 25.0 percent.

(4) If the practice number for orchard tree removal has been entered, determine that the payment for such practice is not in excess of \$15 times the circled entry on line 13 for such practice.

(5) Where more than 2,000 cubic yards of material have been moved in constructing a dam, multiply the first 2,000 cubic yards by \$0.15 and the yardage in excess of 2,000 by \$0.10.

(6) If practice number 10 (a) or 10 (b) is shown for Iowa or Missouri, determine that the payment for practice number 10 (a) is not in excess of \$0.75 times the circled entry on line 13, and that the payment for practice number 10 (b) is not in excess of \$1.50 times the circled entry on line 13.

(7) If the practice number for nongrazing wood lots is shown, determine that the payment for such practice is not in excess of the circled entry on line 13 times \$0.70.

(8) If the practice number for any other practice is shown on which there is a limitation, determine that the payment computed for such practice is not in excess of the maximum that may be earned under the provisions of the State Bulletin.

**b. Column (b)—Acres or units—**

(1) Obtain 2 (b) by subtracting from 1 (b) the entry in section I, item 1 (i).

(2) Determine that the entry in 4 (b) is equal to the entry in section I, item 1 (g).

(3) Determine that the entries in 9 (b) for tree planting and the food and feed practice are equal to the sum of the entries on line 13 for such practices and determine that the number of units for practice number 58 does not exceed the number of applicants on the farm who share in the soil-building payment.

**c. Column (c)—Amount—**

(1) Obtain 2 (c) by multiplying 2 (b) by \$0.50.

(2) If the entry in 3 (b) is 2,000 acres or less, obtain 3 (c) by multiplying 3 (b) by the larger of the county rate per acre for noncrop open pasture and \$0.08. If the entry in 3 (b) is larger than 2,000 acres, enter in 3 (c) the larger of \$160 and the result obtained by multiplying 3 (b) by the county rate.

(3) Obtain 4 (c) by multiplying 4 (b) by \$0.70.

(4) Obtain 5 (c) by multiplying 5 (b) by \$1.80.

(5) If the letters "NA" have been entered in section I, item 1 (h), enter in 6 (c) the result obtained by multiplying section I, item 1 (h), by section I, item 4 (h). If the letters "NA" have not been entered in section I, item 1 (h), make no entry in 6 (c).

(6) Obtain 7 (c) by multiplying 7 (b) by \$0.45.

(7) Obtain 8 (c) by adding the entries in 2 (c), 3 (c), 4 (c), 5 (c), 6 (c), and 7 (c). If the sum of the soil-building allowance entries in items 2 (c) to 7 (c), inclusive, and the allotment payment entries in section I, items 5 (b), 5 (c), 5 (d), 5 (e), 5 (f), 5 (g), 5 (h), and 5 (j) is less than \$20, enter in 8 (c) the difference between \$20 and the sum of the allotment payment entries in section I.

(8) Obtain 9 (c) for tree planting by multiplying the entry in the left half of 9 (b) by \$7.50. If the entry in 9 (b) for tree planting is greater than 2 acres, enter \$15 in 9 (c). Obtain 9 (c) for the special food and feed practice by multiplying the entry in the right half of 9 (b) by \$3.

(9) Enter in 10 (c) the sum of 8 (c) and 9 (c).

(10) Obtain 14 (c) by adding the entries on line 14 for all practices.

(11) Enter in 15 (c) the smaller of 10 (c) and 14 (c).

3. (Applicable only to farms in the restoration land area in Nebraska and South Dakota.) Make computations with respect to section III of NCR-525 as follows:

**a. Column (c)—Amount of deduction—**

(1) Obtain 1 (c) by multiplying 1 (b) by \$3.

(2) Obtain 2 (c) by multiplying 2 (b) by \$3.

(3) Obtain 3 (c) by multiplying 3 (b) by \$1.

4. Make computations with respect to section IV as follows:

**a. Column (b)—Net ACP payment—**

(1) Obtain and enter the net ACP payment for corn in 1 (b) by subtracting from the maximum payment for corn in section I, 5 (b) the corn deduction in section I, 8 (b).

(2) Obtain and enter the net ACP payments for wheat, tobacco, potatoes, cotton, commercial vegetables, and general crops in 2 (b), 3 (b), 4 (b), 5 (b), 6 (b), and 7 (b), respectively, in a similar manner.

(3) Enter in 8 (b) the restoration land payment in section I, 5 (j).



(4) Enter in 9 (b) the soil-building payment in section II, 15 (c).

(5) Enter in 10 (b) the sum of the net payments in 1 (b) to 9 (b), inclusive.

**b. Column (c)—Net ACP deduction—**

(1) Obtain and enter the net ACP deduction for corn in 1 (c) by subtracting from the corn deduction in section I, 8 (b) the maximum corn payment in section I, 5 (b).

(2) Obtain and enter the net ACP deductions for wheat, tobacco, potatoes, cotton, commercial vegetables, and general crops in 2 (c), 3 (c), 4 (c), 5 (c), 6 (c), and 7 (c), respectively, in a similar manner.

(3) Enter in 10 (c) the sum of the net deductions in 1 (c) to 9 (c), inclusive.

**c. Column (d)—Parity payment—**

(1) If there is no entry below section I, item 8, for a commodity, obtain the entry for section IV, column (d) by multiplying the entry in section IV, column (b) for the commodity by the following applicable factor:

(a) Corn—0.5555.

(b) Wheat—1.25.

(c) Cigar filler and binder tobacco—0.875.

(d) Cotton—1.0073.

(2) If there are two entries below section I, item 8, for a commodity, obtain the entry for column (d) for such commodity by subtracting the smaller entry from the larger entry. If the larger entry is circled, circle the entry in column (d).

(3) If there is only a circled entry below section I, item 8, for a commodity, transfer such entry to column (d) for such commodity and circle the entry.

(4) If there is a zero (0) below section I, item 8, for a commodity, enter zero (0) in column (d) for such commodity.

**d. Items 11 (b), 11 (c), and 11 (d)—**

(1) Obtain 11 (b) by subtracting from 10 (b) the entry in 10 (c).

(2) Obtain 11 (c) by subtracting from 10 (c) the entry in 10 (b).

(3) Enter in 11 (d) the difference between the sum of the circled and unencircled entries in 1 (d), 2 (d), 3 (d), and 5 (d). If the sum of the circled entries exceeds the sum of the unencircled entries, circle the entry in 11 (d).

**e. Payments and deductions to applicants—**

(1) Obtain 1 (f) by multiplying 1 (b) by 1 (e).

(2) Obtain 1 (g) by multiplying 1 (c) by 1 (e).

(3) Obtain 1 (h) by multiplying 1 (d) by 1 (e). If the entry in 1 (d) is circled, circle the entry in 1 (h).

(4) Obtain 1 (j) by multiplying 1 (b) by 1 (i).

(5) Obtain 1 (k) by multiplying 1 (c) by 1 (i).

(6) Obtain 1 (l) by multiplying 1 (d) by 1 (i). If the entry in 1 (d) is circled, circle the entry in 1 (l).

(7) Obtain the entries for lines 2 to 9, inclusive, in columns (f), (g), (h), (j), (k), and (l) in the same manner as that employed in obtaining the entries for line 1, except that entries, if any, for 9 (g) and 9 (k) will be obtained from the statement attached to NCR-525.

(8) Obtain 10 (f), 10 (g), 10 (j), and 10 (k) by adding the entries on lines 1 to 9, inclusive, in such columns.

(9) Obtain 11 (f) by subtracting from 10 (f) the entry in 10 (g).

(10) Obtain 11 (g) by subtracting from 10 (g) the entry in 10 (f).

(11) Enter in 11 (h) over "XXX" the difference between the sum of the circled and unencircled entries in column (h). If the sum of the circled entries exceeds the sum of the unencircled entries, circle the entry in 11 (h).

(12) Obtain 11 (j) by subtracting from 10 (j) the entry in 10 (k).

(13) Obtain 11 (k) by subtracting from 10 (k) the entry in 10 (j).

(14) Enter in 11 (l) over "XXX" the difference between the sum of the circled and unencircled entries in column (l). If the sum of the circled entries exceed the sum of the unencircled entries, circle the entry in 11 (l).

(15) If the division of payments with respect to a farm is the same for all crops, soil-building practices, and restoration land, there will be no percentage entries in columns (e) and (i) except on line 11. In such cases, it will not be necessary to obtain entries for lines 1 to 10, inclusive, in

columns (f), (g), (h), (j), (k), and (l). For such cases obtain 11 (f) by multiplying 11 (b) by 11 (e); obtain 11 (g) by multiplying 11 (c) by 11 (e); obtain 11 (h) by multiplying 11 (d) by 11 (e); obtain 11 (j) by multiplying 11 (b) by 11 (i); obtain 11 (k) by multiplying 11 (c) by 11 (i); and obtain 11 (l) by multiplying 11 (d) by 11 (i). If the entry in 11 (d) is circled, circle the entries in 11 (h) and 11 (l).

(16) If not more than two persons have an interest in the farm:

- (a) Obtain 12 (f) by subtracting from 11 (f) the entry in 11 (k).
- (b) Obtain 12 (g) by subtracting from 11 (g) the entry in 11 (j).
- (c) Obtain 12 (j) by subtracting from 11 (j) the entry in 11 (g).
- (d) Obtain 12 (k) by subtracting from 11 (k) the entry in 11 (f).

(e) If the entry in 11 (h) is not circled, obtain 14 (h) by subtracting from 11 (h) the circled entry, if any, in 11 (l). If the circled entry in 11 (l) exceeds the unencircled entry in 11 (h), enter zero (0) in 14 (h). If the entry in 11 (h) is circled, obtain 14 (h) by subtracting from 11 (h) the unencircled entry, if any, in 11 (l) and circle such entry. If the unencircled entry in 11 (l) exceeds the circled entry in 11 (h), enter zero (0) in 14 (h).

(f) If the entry in 11 (l) is not circled, obtain 14 (l) by subtracting from 11 (l) the circled entry, if any, in 11 (h). If the circled entry in 11 (h) exceeds the unencircled entry in 11 (l), enter zero (0) in 14 (l). If the entry in 11 (l) is circled, obtain 14 (l) by subtracting from 11 (l) the unencircled entry, if any, in 11 (h) and circle such entry. If the unencircled entry in 11 (h) exceeds the circled entry in 11 (l), enter zero (0) in 14 (l).

(17) If more than two persons have an interest in the farm and only ACP payment entries appear on line 11 or only ACP deduction entries appear on line 11, transfer the ACP entries for each person from line 11 to line 12. If the entries on line 11 for parity are all circled or all unencircled, transfer such entries to line 14. If the entries on line 11 are encircled, circle the entries on line 14.

(18) If more than two persons have an interest in the farm and both ACP payment entries and ACP deduction entries appear on line 11, proceed as follows:

(a) If an entry has been made in 11 (b), divide 11 (b) by the sum of 11 (f) and 11 (j). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12 (a). Obtain the entries for 12 (f) and 12 (j) by multiplying the entries in 11 (f) and 11 (j) by this factor. Enter zero (0) in 12 (g) and 12 (k).

(b) If an entry has been made in 11 (c), divide 11 (c) by the sum of 11 (g) and 11 (k). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12 (a). Obtain the entries for 12 (g) and 12 (k) by multiplying 11 (g) and 11 (k) by this factor. Enter zero (0) in 14 (f) and 14 (j).

(19) If more than two persons have an interest in the farm and the entries on line 11 for parity are circled for some persons and unencircled for others, proceed as follows:

(a) If the entry in 11 (d) is unencircled, divide such entry by the sum of the unencircled parity entries in 11 (h) and 11 (l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places. Enter such factor in item 11 (a) above the ACP factor, if any. Obtain the parity entries for line 14 by multiplying the unencircled parity entries on line 11 by the parity factor in 11 (a). Enter zero on line 14 when the parity entry on line 11 is circled.

(b) If the entry in 11 (d) is circled, divide such entry by the sum of the circled parity entries in line 11 (h) and 11 (l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places. Enter such factor in item 11 (a) above the ACP factor, if any. Obtain the parity entries for line 14 by multiplying the circled parity entries on line 11 by the parity factor in 11 (a). Circle such entries. Enter zero on line 14 when the parity entry on line 11 is unencircled.

(20) Enter in 13 (f) and 13 (j) the amount of the increase for the payments shown in 12 (f) and 12 (j). In cases where there is a grant



of possession, receivership, or other similar relationship with respect to a farm and the payments to the tenant and landlord are made for the benefit of the same person, there shall be only one increase for small payments for the farm. Such increase shall be based upon the combined payment to both the grantor and grantee. For example, if the payment computed for the grantor on line 12 of section IV of NCR-525 is \$60 and the payment for the grantee is \$40, the increase for small payments would be determined on a \$100 payment and the grantor would get 60 percent of \$14 or \$8.40 while the grantee would get 40 percent of \$14 or \$5.60. If "A" gives a grant of possession to "B" and "B" rents the farm to "C," there would be separate payment increases for both "B" and "C," since the payments would not be made for the benefit of the same person. However, if "A" gives a grant of possession to "B" and "B" rents the farm to "A," there would be only one increase for small payments and such increase would be based on the combined payment for both "A" and "B."

The increases in small payment shall be obtained from the following tables:

TABLE OF INCREASE IN SMALL PAYMENTS

1. Any payment amounting to 71 cents or less shall be increased to \$1.00
2. Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule:

Amount of payment computed	Increase in payment	Amount of payment computed	Increase in payment
\$0. 72 to \$0. 73-----	\$0. 29	\$27. 00 to \$27. 99-----	\$9. 40
\$0. 74 to \$0. 76-----	. 30	\$28. 00 to \$28. 99-----	9. 60
\$0. 77 to \$0. 78-----	. 31	\$29. 00 to \$29. 99-----	9. 80
\$0. 79 to \$0. 81-----	. 32	\$30. 00 to \$30. 99-----	10. 00
\$0. 82 to \$0. 83-----	. 33	\$31. 00 to \$31. 99-----	10. 20
\$0. 84 to \$0. 86-----	. 34	\$32. 00 to \$32. 99-----	10. 40
\$0. 87 to \$0. 88-----	. 35	\$33. 00 to \$33. 99-----	10. 60
\$0. 89 to \$0. 91-----	. 36	\$34. 00 to \$34. 99-----	10. 80
\$0. 92 to \$0. 93-----	. 37	\$35. 00 to \$35. 99-----	11. 00
\$0. 94 to \$0. 96-----	. 38	\$36. 00 to \$36. 99-----	11. 20
\$0. 97 to \$0. 98-----	. 39	\$37. 00 to \$37. 99-----	11. 40
\$0. 99 to \$1. 99-----	. 40	\$38. 00 to \$38. 99-----	11. 60
\$2. 00 to \$2. 99-----	. 80	\$39. 00 to \$39. 99-----	11. 80
\$3. 00 to \$3. 99-----	1. 20	\$40. 00 to \$40. 99-----	12. 00
\$4. 00 to \$4. 99-----	1. 60	\$41. 00 to \$41. 99-----	12. 10
\$5. 00 to \$5. 99-----	2. 00	\$42. 00 to \$42. 99-----	12. 20
\$6. 00 to \$6. 99-----	2. 40	\$43. 00 to \$43. 99-----	12. 30
\$7. 00 to \$7. 99-----	2. 80	\$44. 00 to \$44. 99-----	12. 40
\$8. 00 to \$8. 99-----	3. 20	\$45. 00 to \$45. 99-----	12. 50
\$9. 00 to \$9. 99-----	3. 60	\$46. 00 to \$46. 99-----	12. 60
\$10. 00 to \$10. 99-----	4. 00	\$47. 00 to \$47. 99-----	12. 70
\$11. 00 to \$11. 99-----	4. 40	\$48. 00 to \$48. 99-----	12. 80
\$12. 00 to \$12. 99-----	4. 80	\$49. 00 to \$49. 99-----	12. 90
\$13. 00 to \$13. 99-----	5. 20	\$50. 00 to \$50. 99-----	13. 00
\$14. 00 to \$14. 99-----	5. 60	\$51. 00 to \$51. 99-----	13. 10
\$15. 00 to \$15. 99-----	6. 00	\$52. 00 to \$52. 99-----	13. 20
\$16. 00 to \$16. 99-----	6. 40	\$53. 00 to \$53. 99-----	13. 30
\$17. 00 to \$17. 99-----	6. 80	\$54. 00 to \$54. 99-----	13. 40
\$18. 00 to \$18. 99-----	7. 20	\$55. 00 to \$55. 99-----	13. 50
\$19. 00 to \$19. 99-----	7. 60	\$56. 00 to \$56. 99-----	13. 60
\$20. 00 to \$20. 99-----	8. 00	\$57. 00 to \$57. 99-----	13. 70
\$21. 00 to \$21. 99-----	8. 20	\$58. 00 to \$58. 99-----	13. 80
\$22. 00 to \$22. 99-----	8. 40	\$59. 00 to \$59. 99-----	13. 90
\$23. 00 to \$23. 99-----	8. 60	\$60. 00 to \$185. 99-----	14. 00
\$24. 00 to \$24. 99-----	8. 80	\$186. 00 to \$199. 99-----	(1)
\$25. 00 to \$25. 99-----	9. 00	\$200. 00 and over-----	(2)
\$26. 00 to \$26. 99-----	9. 20		

<sup>1</sup> Increase to \$200.00.

<sup>2</sup> No increase.

(21) Obtain 14 (f) by adding the entries in 12 (f) and 13 (f) and obtain 14 (j) by adding the entries in 12 (j) and 13 (j).

(22) After the entries and computations on NCR-525 have been reviewed a member of the county committee should affix his signature in the space provided below Section III.

### III. REVIEW OF COMPUTATIONS ON RF-16

1. If RF-16 is attached to NCR-525, review the computations on such form as follows:

- a. Determine that 2 (g) is equal to the sum of 2 (b), 2 (c), 2 (d), 2 (e), and 2 (f).
- b. Determine that 3 (g) is equal to the sum of 3 (b), 3 (c), 3 (d), 3 (e), and 3 (f).
- c. Determine that 4 (g) is equal to the sum of 4 (b), 4 (c), 4 (d), 4 (e), and 4 (f).
- d. Determine that 5 (g) is equal to the sum of 5 (b), 5 (c), 5 (d), 5 (e), and 5 (f).
- e. Determine that 6 (g) is equal to the sum of 6 (b), 6 (c), 6 (d), 6 (e), and 6 (f).
- f. Determine that 7 (g) is equal to the sum of 7 (b), 7 (c), 7 (d), 7 (e), and 7 (f).
- g. Determine that 9 (g) is equal to the sum of 9 (b), 9 (c), 9 (d), 9 (e), and 9 (f).
- h. Determine that each entry on line 11 in columns (b), (c), (d), (e), and (f) is equal to the entry on line 9 times the entry on line 10.
- i. Determine that 11 (g) is equal to the sum of 11 (b), 11 (c), 11 (d), 11 (e), and 11 (f).
- j. Determine that 10 (g) is equal to 11 (g) divided by 9 (g).
- k. Determine that each entry on line 13 is equal to the entry on line 11 times the entry on line 12.
- l. Determine that each entry on line 14 in columns (b), (c), (d), (e), and (f) is equal to the entry on line 13 divided by 11 (g).
- m. Determine that 14 (g) is equal to the sum of 14 (b), 14 (c), 14 (d), 14 (e), and 14 (f).
- n. Determine that 14 (h) is equal to 100 percent less the entry in 14 (g).
- o. Make determinations with respect to lines 15 through 27 in the manner indicated for making similar determinations with respect to lines 9 through 14.
- p. If there are no entries on lines 12, 13, 18, 19, 25, and 26, determine that the sum of the entries in columns (b), (c), (d), (e), (f), and (h) on each of the lines 14, 20, and 27 is equal to 100 percent.

## PART V. PREPARATION OF APPLICATIONS FOR PAYMENT

### I. GENERAL

1. Applications will be prepared in the State office. Incomplete applications for each multiple applicant in the county will be prepared in advance from RF-8, showing the serial number of the application, the name of the applicant, and the farm numbers of the farms in which the multiple applicant has an interest. These incomplete applications will be retained in the Entry Unit pending approval of the related farm computation sheets by the General Accounting Preaudit Office. When farm computation sheets have been approved by the General Accounting Preaudit Office, applications for single applicants will be prepared first from the State office



copy of the farm computation sheet. ACP entries will be obtained from the farm computation sheet. Parity entries will also be obtained from the farm computation sheet, if none of the allotments or permitted acreages for parity crops have been exceeded or if the entry in section I, item 2 (a) exceeds the entry in section I, item 1 (a). If one or more of the allotments or permitted acreages for parity crops has been exceeded, and the entry in section I, item 2 (a) of NCR-525 does not exceed the entry in section I, item 1 (a), RF-13 will be prepared and the parity entries will be obtained from RF-13.

In the case of applications for multiple applicants, the incomplete application for the multiple will be withdrawn and the ACP entries will be made thereon. The State office copy of the farm computation sheet will then be attached to the multiple application and the application returned to its place in the file. If the name of more than one multiple applicant appears on the same farm computation sheet, a cross-reference sheet should be prepared and attached to the second application, indicating the location of the farm computation sheet. When all ACP entries have been made on a multiple application, determine if any of the allotments or permitted acreages for any of the parity crops shown on any of the farm computation sheets attached thereto have been exceeded. If not, transfer the parity entries on the farm computation sheets to the application. If one or more of the allotments or permitted acreages have been exceeded, prepare RF-13 for the applicant.

2. After the entries have been made on application and the rate of deduction for county association expenses determined, computations will be made on applications. Computations will be the same for both single and multiple applications.

3. All instructions relating to negative numbers, fractions, and corrections will be the same as those in part IV hereof for making computations on NCR-525.

4. A list of the names of persons who will not apply for agricultural conservation payments in the State because of the \$10,000 limitation shall be compiled from Form C-1132 furnished by the Comptroller of the Agricultural Adjustment Administration. A copy of this list shall be given to each entry clerk.

5. Do not prepare an NCR-526 for any single applicant above whose name an "X" has been entered in section IV of NCR-525 or for whom no ACP or parity payment has been computed.

## II. ENTRIES ON APPLICATIONS

1. Make entries on Forms NCR-526 for singles as follows:

a. Enter the State and county code and serial number in the upper right-hand corner of the form.

b. Enter the farm number in section II, column (a).

c. Enter the ACP payment in section II, item 3 (g). Obtain this entry from NCR-525, section IV, item 14 (f) or 14 (j). If a person is not applying for agricultural conservation program payments because of the \$10,000 limitation, as indicated on Form C-1132 enter zero (0) in item 3 (g).

d. Enter the applicant's parity payment in section II, item 4 (h). If it is not necessary to prepare RF-13, obtain the entry for item 4 (h) from section IV, item 14 (h) or 14 (i) of NCR-525. If the entry in 14 (h) or 14 (i) is circled, enter zero (0) in item 4 (h). If it is necessary to prepare RF-13, obtain the entry from the larger of the entries in columns (h) and (i) of RF-13.

d. Print the name of the applicant in section II, item 8 (e).

e. Make entries in section II, lines 5, 6, and 7 in accordance with the procedure set forth in part VII of this NCR-523.

2. Complete the entries on Forms NCR-526 for multiples from Forms NCR-525. Entries in section II, columns (b), (c), and (d) of NCR-526 shall be made opposite the appropriate farm numbers:

a. Enter the applicant's ACP payment in section II, column (b). Obtain this entry from NCR-525, section IV, item 14 (f) or 14 (j). If a person is not applying for agricultural conservation payments because of the \$10,000 limitation, as indicated on Form C-1132, enter zero (0) in column (b).

b. Enter the applicant's ACP deduction in section II, column (c). Obtain this entry from NCR-525, section IV, item 12 (g) or 12 (k).

c. Make entries in section II, lines 5, 6, and 7 in accordance with the procedure set forth in part VII of this NCR-523.

d. Make no entries for parity payments in section II, column (d), until all ACP entries have been made. If it is not necessary to prepare RF-13, enter in section II, column (d), of NCR-526 opposite the appropriate farm number, the applicant's parity payment in section IV, item 14 (h) or 14 (i) of NCR-525. If it is necessary to prepare RF-13, proceed as follows—

(1) If the letters "NE" have been entered above column (h) of RF-13, obtain the applicant's parity payment for column (d) for each farm from section IV, item 14 (h) or 14 (i) of NCR-525. If the entry in 14 (h) or 14 (i) has been circled, circle the entry when it is transferred to column (d).

(2) If the letters "OK" have been entered above column (h) of RF-13, determine whether the total of column (h) of RF-13 is larger than the total of column (i) of RF-13. If the total of column (h) is larger than the total of column (i), obtain the applicant's parity payment for column (d) for each farm from column (h). If entries have been made in column (h) for more than one crop, the entry for column (d) shall be the total of such entries. If the total of column (h) is equal to or less than the total of column (i), obtain the applicant's parity payment for column (d) for each farm from column (i). If the entry in column (i) is circled, circle the entry in column (d).

### III. COMPUTATIONS ON APPLICATIONS

1. Make computations with respect to section II of NCR-526 as follows:

a. Obtain the total of the entries in column (b) and enter such total in 1 (g).  
 b. Obtain the total of the entries in column (c) and enter such total in 2 (g).  
 c. Obtain the total of the entries in column (d) and enter such total in 4 (h). If circled entries have been made in column (d), subtract the sum of such entries from the sum of the unencircled entries and enter the result in 4 (h). If the sum of the circled entries exceeds the sum of the unencircled entries, enter zero "0" in 4 (h).

d. Obtain 3 (g) by subtracting from 1 (g) the entry in 2 (g). If 2 (g) is larger than 1 (g), enter zero (0) in 3 (g) and 8 (g).

e. Enter the rate of deduction for county association expenses in the space provided therefor in 4 (e) and obtain 4 (g) by multiplying 3 (g) by a factor obtained by subtracting such rate from 100 percent.

f. If entries for set-offs or assignments have not been made on lines 5, 6, or 7, transfer the entries from 4 (g) and 4 (h) to 8 (g) and 8 (h), respectively, and enter the sum of such items in the double space immediately below such items.



g. If entries for set-offs or assignments **have** been made on lines 5, 6, or 7, proceed as follows:

(1) Where a person is indebted to the United States Government and **has not** assigned all or a part of his ACP payment.

(a) If the ACP payment equals or exceeds the indebtedness, it shall be used to liquidate the indebtedness.

(b) If the ACP payment is less than the indebtedness and the parity payment equals or exceeds the indebtedness, the parity payment shall be used to liquidate the indebtedness.

(c) If neither the ACP payment nor the parity payment is sufficiently large to liquidate the indebtedness, the set-offs shall be made first from the ACP payment and the parity payment shall be used to liquidate the balance of the indebtedness.

(2) Where the applicant is indebted to the Agricultural Adjustment Administration or the Commodity Credit Corporation and has assigned all or a part of his ACP payment:

(a) If the total of the indebtedness and the assignment does not exceed the ACP payment, the ACP payment shall be used to liquidate both the indebtedness and the assignment.

(b) If the total of the indebtedness and the assignment exceeds the ACP payment, the parity payment shall be used first to liquidate the indebtedness, the ACP payment shall be used to liquidate the balance of the indebtedness, if any, and any part of the ACP payment not used to liquidate the indebtedness may be used to liquidate the assignment.

(3) Where the applicant is indebted to any agency of the Government other than the Agricultural Adjustment Administration or the Commodity Credit Corporation and has assigned all or part of his ACP payment, the agricultural conservation payment shall be used to liquidate the assignment, and the parity payment shall be used to liquidate the indebtedness.

h. The amounts entered in column (g) opposite the name of the creditor agency or assignee will represent the amount of the ACP payment which is used to liquidate the indebtedness or assignment, and the amount entered in column (h) opposite the name of the creditor agency will represent the amount of the parity payment used to liquidate the indebtedness.

i. The following examples will illustrate how computations should be shown on lines 5, 6, and 7 for set-offs and assignments—

*Example No. 1*

		ACP	Parity
(e)	(f)	(g)	(h)
4. Payments less 10 percent (association expense)-----	XXX	\$90	\$100
5. 1941 CIP Adv-----	\$30	30	-----
6. -----	-----	-----	-----
7. -----	-----	-----	-----
8. Name of applicant			
		60	100
		Total ACP and parity payment	
		\$160	

*Example No. 2*

		ACP	Parity
(e)	(f)	(g)	(h)
4. Payments less 10 percent (association expense)-----	XXX	\$30	\$50
5. 1941 conservation materials— 3 ton lime at \$2, 1 ton superphosphate at \$40-----	\$46	-----	46
6. -----	-----	-----	-----
7. -----	-----	-----	-----
8. Name of applicant		30	4
		<i>Total ACP and parity payment</i> \$34	

*Example No. 3*

		ACP	Parity
(e)	(f)	(g)	(h)
4. Payments less 10 percent association expense-----	XXX	90	100
5. FSA—Milwaukee, Wis.— account No. 1234-----	130	90	40
6. -----	-----	-----	-----
7. -----	-----	-----	-----
8. Name of applicant		0	60
		<i>Total ACP and parity payment</i> \$60	



*Example No. 4*

		ACP	Parity
(e)	(f)	(g)	(h)
4. Payments less 10 percent (association expense)-----	XXX	\$90	\$100
5. Overpayment 1940 ACP—47-026-1110-----	\$30	30	-----
6. -----	-----	-----	-----
7. John Doe, Assignee, Miller, S. Dak.	50	50	-----
8. Name of applicant		10	100
		<i>Total ACP and parity payment</i>	
		\$110	

*Example No. 5*

		ACP	Parity
(e)	(f)	(g)	(h)
4. Payments less 10 percent association expense-----	XXX	\$90	\$100
5. 1941 Conservation materials— 2 ton superphosphate at \$40.00-----	\$80	-----	80
6. -----	-----	-----	-----
7. John Doe, Assignee, Miller, S. Dak.	50	50	-----
8. Name of applicant		40	20
		<i>Total ACP and Parity payment</i>	
		\$60	

## PREPARATION OF PARITY WORK SHEET

*Example No. 6*

		ACP	Parity
(e)	(f)	(g)	(h)
4. Payments less 10 percent (association expense)-----	XXX	\$90	\$100
5. FCA—Omaha, Nebr.—Accounting No. 12345-----	\$70	-----	70
6. -----	-----	-----	-----
7. John Doe, Assignee, Miller, S. Dak-----	50	50	-----
8. Name of applicant		40	30
		<i>Total ACP and parity payment</i>	
		\$70	

*Example No. 7*

		ACP	Parity
(e)	(f)	(g)	(h)
4. Payments less 10 percent association expense-----	XXX	\$90	\$100
5. FAC — Omaha, Nebr. — Account No. 12345-----	\$250	-----	100
6. -----	-----	-----	-----
7. John Doe, Assignee Miller, S. Dak-----	50	50	-----
8. Name of applicant		40	0
		<i>Total ACP and parity payment</i>	
		\$40	

j. If an entry has been made for conservation materials furnished in 1941, determine that the amount of the indebtedness shown in section II, column (f) of NCR-526 is equal to the amount of material furnished multiplied by the rate for such material.

k. When all computations have been completed, determine that 4 (g) and 4 (h) are equal to the sum of the entries on lines 5, 6, 7, and 8 for such columns.

l. After the computations on NCR-526 have been completed, proper adjustments shall be made on the ACP-64 or RF-12, if any, attached thereto.

**PART VI. PREPARATION OF PARITY WORK SHEET****I. GENERAL**

Prepare RF-13 from the State office copy of the farm computation sheet. Prepare RF-13 for single applicants only in those cases where section I, item 2 (a) of NCR-525 is equal to or less than section I, item



1 (a) and one or more of the allotments or permitted acreages for parity crops has been exceeded. In all other cases the applicant will receive the same or a larger payment under the "deduction" provisions as he will receive under the "aggregate" provisions. When State office copies of farm computation sheets covering each of the multiple applicant's farms have been attached to the application, determine if any of the allotments or permitted acreages for parity crops have been exceeded and if so, prepare RF-13 for the multiple applicant.

RF-13 shall be duplicated in the State office.

## II. PREPARATION OF RF-13

1. Prepare RF-13 in triplicate from the data on NCR-525.
2. Enter the State and county code and application serial number, and the name of the applicant in the spaces provided therefor in the heading of the form.
3. Enter the farm number in column (a).
4. Enter in column (b) the names of the special crops (corn, wheat, tobacco, or cotton) shown on NCR-525.
5. Enter in column (c) the allotments or permitted acreages for the crops.

a. For all farms on which the corn allotment has been exceeded, the permitted acreage will be the smaller of the acreage planted to corn and the usual acreage, except that for noncorn allotment farms having allotments of  $7\frac{1}{2}$  acres or less, the permitted acreage will be the smaller of the acreage planted to corn and 10 acres. The permitted acreage for a nonwheat allotment farm will be the smaller of the acreage planted to wheat and 10 acres except that if the allotment is 10 acres or greater the permitted acreage will be the allotment. The permitted acreage for a new wheat or tobacco farm will be the smaller of the allotment and the planted acreage.

6. Enter in column (d) the 1941 acreages for the crops.
7. Enter in column (e) the applicant's share of the crops.
8. If the percentage entries in column (e) are the same for all crops, obtain the totals for columns (c) and (d).

a. If the total of column (c) equals or exceeds the total of column (d), enter the letters "OK" above column (h).

(1) Enter in column (h) for each crop on which the allotment has not been exceeded, the amount of parity payment which would be made to the applicant on the "aggregate" basis. Obtain this entry from Section IV, column (h) or (i) of NCR-525 from the line on which the name of the crop appears. If a percentage entry for the applicant has been made only on line 11, obtain the entry by multiplying the parity payment in column (d) by the applicant's percentage. If the allotment for the crop has been exceeded or if the entry in Section I, item 2 (a) of NCR-525 exceeds the entry in Section I, item 1 (a), enter zero (0) for the crop in column (h).

(2) Enter in column (i) for each farm the amount of parity payment or deduction which would be made to the applicant on the "deduction" basis. Obtain this entry from Section IV, item 14 (h) or 14 (i) of NCR-525. If the entry in 14 (h) or 14 (i) is circled, circle the entry in column (i).

(3) Obtain the total of column (h) and a subtotal for each farm in column (h).

(4) Obtain the total of column (i).

b. If the total of column (c) is less than the total of column (d), enter the letters "NE" above column (h) of the form and make no further entries on RF-13.

9. If the percentage entries in column (e) are not the same for all crops, proceed as follows:

- Obtain column (f) for each crop by multiplying column (c) by (e).
- Obtain column (g) for each crop by multiplying column (d) by (e).
- Obtain the totals of columns (f) and (g) and enter the results on the "Total" line.
- If the total of column (f) equals or exceeds the total of column (g), enter the letters "OK" above column (h).

(1) Enter in column (h) for each crop on which the allotment has not been exceeded, the amount of parity payment which would be made to the applicant on the "aggregate" basis. Obtain this entry from section IV, column (h) or (l) of NCR-525 from the line on which the name of the crop appears. If a percentage entry for the applicant has been made only on line 11, obtain the entry by multiplying the parity payment in column (d) by the applicant's percentage. If the allotment for the crop has been exceeded or if the entry in section I, item 2 (a) of NCR-525 exceeds the entry in section I, item 1 (a), enter zero (0) for the crop in column (h).

(2) Enter in column (i) for each farm the amount of parity payment or deduction which would be made to the applicant on the "deduction" basis. Obtain this entry from section IV, item 14 (h) or 14 (l) of NCR-525. If the entry in 14 (h) or 14 (l) is circled, circle the entry in column (i).

(3) Obtain the total of column (h) and a subtotal for each farm in column (h).

(4) Obtain the total of column (i).

e. If the total of column (f) is less than the total of column (g), enter the letters "NE" above column (h) of the form and make no further entries on RF-13.

10. After the computations on RF-13 have been completed, such form shall be distributed as follows:

a. The original shall be attached to the original of the application and will be forwarded to the county office when the application is transmitted for signature, and to the General Accounting Preaudit Office when the application is transmitted to that office.

b. The first copy shall be attached to the State office copy of the application.

c. The second copy shall be attached to the county office copy of the application.

RF-13

U. S. DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

North Central Division

(Rev. July 9, 1941)

(State and County and Application Serial No.)

(Name of Applicant)

### PARITY WORK SHEET

#### 1941 Parity Payment Program

Farm No.	Crop	1941 Allotment	1941 Acreage	Applicant's %	Extensions		Payments	
					Col. e x c	Col. e x d	(Aggregate)	(Deduction)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
TOTAL	x x x x			x x x x				



## PART VII. CASES INVOLVING SET-OFFS AND ASSIGNMENTS

### I. GENERAL

Entries for assignments will be made in the county office on line 15 of Section IV of NCR-525. The State office will transfer assignment data to applications from the farm computation sheets and will make entries for set-offs on applications from RF-12 and ACP-64, and will make the necessary computations therefor.

Entries for assignments on NCR-525 will be made from Forms ACP-69. The amount of the assignment shall include the unpaid amount of the assignment plus interest if shown on ACP-69. The rate of interest shall not exceed the legal rate for the State. Where interest is shown it shall be computed from the date of the advance until the date Part II of ACP-69 is executed. No entries should be made for assignments unless Part II of ACP-69 is executed. Likewise, no entries should be made for assignments if Part III of ACP-69 is executed. Assignees should be advised to sign Part II of ACP-69 prior to the preparation of farm computation sheets. After the computations have been made on applications, proper adjustment shall be made on RF-12 and ACP-64.

### II. MINIMUM AMOUNT OF SET-OFF

Set-offs shall be made against a payment due an applicant if the amount of such applicant's indebtedness is larger than \$0.10. Debt cards showing an indebtedness of \$0.10 or less shall be placed in the dead file.

### III. ORDER OF PRIORITY OF SET-OFFS AND ASSIGNMENTS

In making entries for set-offs, the following order of priority shall be observed:

1. Indebtedness to Agricultural Adjustment Administration.
  - a. Conservation material advances.
  - b. Crop insurance premium advances.
  - c. Overpayments under agricultural conservation programs.
  - d. Overpayments under parity payment programs and price adjustment programs, including failure to distribute 1935 cotton price adjustment payments.
  - e. Overpayments under sugar beet programs.
  - f. Overpayments under commodity contracts.
  - g. Marketing quota penalties.
2. Indebtedness to Commodity Credit Corporation.
3. Indebtedness to Farm Security Administration.
4. Indebtedness to Farm Credit Administration.
5. Indebtedness to governmental agencies other than agencies of the Department of Agriculture.
6. Indebtedness to Federal Crop Insurance Corporation due to excess indemnity payments.

If more than one assignment was made by a person in a county on Form ACP-69, only the first such assignment filed in the county office shall be recognized. Forms AAA-372 shall not be recognized. If a notice of the indebtedness to the Farm Credit Administration or Farm Security Administration is filed in the county office and later

an ACP-69 is filed, the assignment form shall be voided and placed in a "dead" file. If the assignment is filed in the county office before the notice of indebtedness to the Farm Security Administration or Farm Credit Administration is received in the county office, the entry for the assignment shall be made on the NCR-525. In such cases the assignment will be liquidated from the agricultural conservation payment and the indebtedness in favor of the Farm Security Administration or Farm Credit Administration will be liquidated from the parity payment.

A set-off for an indebtedness in favor of the Agricultural Adjustment Administration or Commodity Credit Corporation shall take preference over an assignment regardless of the date of filing in the county office. After a deduction for the set-off is made, any balance of the applicant's payment may be used in satisfying the assignment.

Accordingly, an assignment may not be shown on the same application with a set-off in favor of the Farm Credit Administration or Farm Security Administration, if the notice of the indebtedness is received in the county office prior to the filing of part I of ACP-69, but may be shown on the same application with a set-off in favor of such agencies if the notice of the indebtedness is received in the county office after the filing of part I of ACP-69 or on the same application with a set-off in favor of the Agricultural Adjustment Administration or Commodity Credit Corporation.

#### IV. ENTRIES FOR SET-OFFS AND ASSIGNMENTS

##### 1. Entries for assignments.

a. The county office will enter on NCR-525 in Section IV, line 15, beneath the name of the assignor, on the first computation sheet sent to the State office for the assignor, the name and address of the assignee, together with the unpaid amount of the assignment (including the interest, if any). If the assignment is in favor of a governmental agency, enter below the name and address of the governmental agency the account number of the assignor, if any. Enter a notation on ACP-69, indicating that the entry for the assignment has been made on a farm computation sheet (state the farm number) in order that no further entry will be made for the assignment. Thereafter place the ACP-69 in a "dead" file. The State office will transfer the entry for the assignment from Section IV, line 15 of NCR-525 to section II, line 7 of NCR-526. The name of the assignee, followed by the word "Assignee," and his address, will be shown on line 7, column (e) of NCR-526, and the amount of the assignment will be shown on line 7, column (f) of NCR-526.

##### 2. Entries for Set-offs.

a. After the entries have been made on applications from farm computation sheets, the names of the applicants shall be checked against the Register of Indebtedness. If there is an RF-12 or ACP-64 for an applicant such form shall be attached to the application. In determining whether an RF-12 or ACP-64 was prepared for a certain applicant, the farm number or the serial number on RF-12 or ACP-64 shall be compared with the farm number or serial number on the application.

b. Where more than one set-off is involved, entries therefor will be made in Section II, lines 5, 6, and 7 of NCR-526, in their order of priority. The order of priority is shown in part VII, section III of this NCR-523.

c. Entries for set-offs in favor of the Farm Credit Administration, the Farm Security Administration, or the Commodity Credit Corporation should include the name of the governmental agency (abbreviated), the address of the agency, the account number of the debtor, if shown, and the amount of the debt. This information will be taken from RF-12. The notation



"Symbol 13-980" should no longer be shown in cases involving set-offs in favor of the Commodity Credit Corporation. The following examples illustrate how such entries should be made in columns (e) and (f), section II of NCR-526:

<i>Column (e)</i>	<i>Column (f)</i>
(1) "FCA—Omaha, Nebr., Acct. No. 6099-----"	\$100.00 "
(2) "FSA—Milwaukee, Wis., Acct. No. 43-----"	775.00 "
(3) "CCC—Chicago, Ill., Acct. No. 8032-----"	14.00 "

d. The entry for a set-off in favor of the Federal Crop Insurance Corporation for an excess indemnity payment should include the name of the governmental agency, the address of the branch office, and the crop insurance application number under which the excess payment was made.

e. Entries for set-offs in favor of the Agricultural Adjustment Administration should identify the nature of the debt and the amount thereof, and in the case of 1941 conservation materials should show the quantity, kind, and cost per unit of the materials furnished. This information will be taken from RF-12 and ACP-64. Examples of how entries may be made for different types of debts are as follows:

(1) Applicant was overpaid under a commodity contract—"Overpayment 1935 CH 47-003-21—\$7.50."

(2) Applicant was overpaid under ACP—"Overpayment 1938 ACP 48-015-31—\$64.00."

(3) Applicant indebted for a 1941 Crop Insurance Premium Advance—"1941 C. I. P. Adv.—\$20.00."

(4) Applicant indebted for 1940 conservation materials—"1940 conservation materials—\$20.00."

(5) Applicant indebted for 1941 conservation materials and part of the material furnished was misused—"2 tons of superphosphate at \$40.00. 1 ton of superphosphate at \$80.00—\$160.00."

## PART VIII. SIGNATURES OF APPLICANTS AND CERTIFICATION OF COUNTY COMMITTEE

### I. SIGNATURES OF APPLICANTS

1. After applications have been prepared in the State office and the amounts of payment to be made thereunder have been computed and entered thereon, the serial numbers thereof shall be listed on RF-9 if the State office finds that a transmittal is desirable, and such forms, together with the applications (original and two copies), will be forwarded to the county office for the signature of the applicants. **When the State office finds that the use of RF-9 is desirable, a supply thereof shall be mimeographed.**

Applications shall be signed by applicants **in ink or indelible pencil.** Community meetings shall be held where practicable for the purpose of obtaining signatures on applications. The notices of such meetings should emphasize the fact that the applicants should come prepared to check the accuracy of the data upon which the payments were computed. At the meetings a member of the county committee or some other qualified person, together with the applicant, should carefully review the data on the application and farm computation sheet. When the data on such forms have been determined to be correct, the applicant should be requested to sign payment applications in the space provided for his signature **and enter his mailing address.** The applicant shall be instructed to answer "Yes" or "No" to each of the three questions in the box entitled "Data to be supplied by applicant." The applicant should be advised that the payment computed for him represents the payment due him under both the agri-

cultural conservation and parity payment programs for all farms in the county in which he has an interest. Applicants should not be requested to sign no payment applications. However, where no payment is due, as shown on the application for a multiple or on the farm computation sheet for a single, the reason for the applicant's failure to earn a payment should be explained to him. The applicant shall sign NGR-526 in Section III. Persons should be requested to sign their names in English script so as to agree with their names as printed, except that if a name has been incorrectly spelled, the person should sign his name correctly, and the spelling of the printed name should be changed. The last copy of the application should be given to the applicant and a copy of the farm computation sheet should be given to the operator of the farm.

Payment applications which are not signed at community meetings should be mailed to applicants for signatures. If the applicant is the operator of the farm, a copy of the farm computation sheet should be enclosed. Payment applications which are mailed for signatures must be accompanied by a letter containing the following:

DEAR COOPERATOR:

Enclosed herewith are the original and two copies of your application for payment under the 1941 Agricultural Conservation and Parity Payment Programs covering the farm or farms in this county in which you have an interest.

Please sign the original and one copy of NCR-526 in ink or indelible pencil, enter your address in the space provided therefor, answer "Yes" or "No" to each of the three questions in the box entitled "Data to be supplied by applicant," and return the signed forms to Mr. \_\_\_\_\_, Chairman, \_\_\_\_\_ County Agricultural Conservation Committee, \_\_\_\_\_.

Before you sign this application you should satisfy yourself that the payments shown thereon are correct. If data for all farms in this county in which you have an interest are not included in this application for payment, or if you have evidence showing that the payments or other data are not correct, please forward such evidence to this office immediately, together with the enclosed application in order that any necessary corrections may be made before you affix your signature thereto.

In signing your name, please use the same spelling as is used in your printed name unless your name has been incorrectly spelled, in which case you should sign your name correctly and advise this office of the error in your printed name at the time you return the application to this office. Your correct mailing address is necessary in order that your check may be mailed to you.

Very truly yours,

\_\_\_\_\_  
Chairman \_\_\_\_\_ County,  
Agricultural Conservation Committee.

Cases involving no payment which are not discussed with applicants should be explained by a letter setting forth the reason why the applicant failed to earn a payment. A copy of such letter shall be filed in the county office.

If the signature of an applicant is affixed by mark, such signature must be witnessed by at least one disinterested person whose signature must be in English script, in the original, and handwritten.

If a married woman signs an application in her individual capacity, she should include in her signature her first name and middle initial or full middle name, if any. She **should not** sign the name of her husband preceded by the word "Mrs.," such as "Mrs. John Doe." If she is acting in a representative or fiduciary capacity, she should sign in the same style as her name appears on her letters of authority.



Check Forms NCR-526 to determine that the signature of the applicant in Section III of NCR-526 is the same as the printed name of the applicant. If the printed name of the applicant and the signature of the applicant do not agree, determine whether such names refer to the same person, and if so, correct the printed name of the applicant to agree with the signature. Any correction in the printed name of the applicant should be initialed by the member of the county committee who signs the certification of the county committee on the application for payment. If there is a material variation between the signature of the applicant and the name of the applicant as it was originally printed, a certification signed by the member of the county committee, who certifies the application, should be attached setting forth that the signature of the applicant is that of the person entitled to payment and requesting that a correction be made on the farm computation sheet. The following example will illustrate the type of certification that should be attached in such cases:

"This will certify that the signature of ----- (name of applicant) on application ----- (State and county code and serial number) is that of the person entitled to receive payment under such application. Accordingly, it is requested that the name on Form NCR-525 be corrected to agree with the signature on this application."

/S/ -----  
Member, ----- Co. ACC.

## II. CERTIFICATION OF COUNTY COMMITTEE

After applications have been properly signed by the applicant, they shall be certified by a member of the county committee who shall sign in Section IV of NCR-526. Where the application will not be received in the State office prior to the closing date, the date of filing in the county office shall be entered in Section IV. Such signatures must be in ink or indelible pencil.

## PART IX. TRANSMITTAL OF FORMS

### I. GENERAL

Farm computation sheets and applications which are transmitted from the county office to the State office shall be listed on RF-10, "Transmittal sheet for Forms -----." Applications will be transmitted to the county office from the State office listed on RF-9 if the State office feels that the use of such form is desirable. The minimum number of forms which may be included in the first transmittal from the county office to the State office and the number of transmittals shall be fixed by the State committee.

If the forms to be mailed weigh 4 pounds or less, such forms may be sent by the United States Postal Service without charge if it is indicated on the package that the Government free mailing privilege is being used. If the forms to be mailed weigh more than 4 pounds, they should be sent by parcel post, in which case the postage shall be prepaid. All forms which are being mailed to applicants may be mailed without charge in envelopes of the Agricultural Adjustment Administration. However, under no circumstances shall enve-

lopes of the Agricultural Adjustment Administration be sent to applicants for their use in returning such forms.

## II. TRANSMITTAL OF FORMS NCR-525

All "Payment" farm computation sheets shall be listed on RF-10. "No payment" farm computation sheets shall be listed on RF-10 only if one or more of the persons who has an interest in the farm is a multiple. Only those farm computation sheets listed on RF-10 shall be forwarded to the State. RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Before the farm numbers are entered in section I of RF-10, the farm computation sheets being transmitted shall be arranged in order by minor civil division and farm number. If there are more than 40 farm computation sheets for any minor civil division, the farm numbers of such farm computation sheets shall not be listed on the same sheet of RF-10 with the farm numbers for farm computation sheets for other minor civil divisions, unless the total number of farm computation sheets for the two or more minor civil divisions is less than 75, in which case the farm numbers of the farm computation sheets for such minor civil divisions may be listed on one sheet of RF-10. For the purpose of checking in the State office, it is undesirable to list the farm numbers of farm computation sheets in one minor civil division with those of another, unless the farm numbers of the farm computation sheets for both minor civil divisions may be listed on one RF-10.

The original and all copies of farm computation sheets and the original and the first copy of RF-10 must be forwarded to the State office.

In the event an error is discovered on a farm computation sheet after it has been transmitted to the State office, the State office shall be notified of the error by means of a memorandum explaining the nature of the correction desired and the reasons therefor. Reference shall be made to the minor civil division code and the farm number of the farm computation sheet and to the sheet number of RF-10 on which it was listed in order that the incorrect farm computation sheet may be readily located and corrected. If it is deemed advisable, a corrected farm computation sheet may be submitted with the memorandum to replace the incorrect form.

## III. TRANSMITTAL OF APPLICATIONS FOR PAYMENT

The original and two copies of applications will be forwarded to the county office by the State office in order that the signatures of applicants may be obtained and in order that the applications may be certified by the county committee. If RF-9 is used a separate RF-9 shall be prepared for "payment" and "no payment" applications.

All applications which are signed by the applicants and certified by the county committee and which are ready for transmittal to the State office shall be listed on RF-10. RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Before applications are listed on RF-10 they shall be arranged in serial number order. The original of

applications and the original and one copy of RF-10 shall be forwarded to the State office.

In the event an error is discovered on an application after it has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum. Reference shall be made to the serial number of the application and to the sheet number of RF-10 on which it was listed.

## **PART X. RECEIPT, CHECKING, AND ACCEPTANCE OF FORMS**

### **(Applicable in State offices only)**

#### **I. DATING FORMS**

When computation sheets, applications, and related papers or forms are received in the State office, stamp the date of receipt on each of such forms and papers.

#### **II. CHECKING RF-7 AND RF-8**

Upon receipt of RF-7 and RF-8, check such forms to determine that they have been properly prepared. Determine that a serial number has been entered opposite each name on such forms. Determine that there is no duplication of names or serial numbers. The name of a person should not appear on both RF-7 and RF-8 nor more than one on either of such forms. Determine that one farm number has been entered opposite each name on RF-7 and that two or more farm numbers appear opposite each name on RF-8. Determine that the number in column (d) opposite a serial number on RF-8 is equal to the number of farm numbers in columns (e) to (h), inclusive, opposite such serial number. If only a few errors are found on RF-7 and RF-8, enter an "S" opposite each serial number in connection with which an error is found, and prepare RF-4 showing such errors. When the county office furnishes the required information, make the necessary correction on RF-7 or RF-8 and delete the "S" from such forms. If there are numerous errors on RF-7 and RF-8 such forms shall be returned to the county with a request that a new set of forms be prepared. From time to time the county committee will supplement and amend RF-7 and RF-8. All additions and corrections shall be accompanied by a memorandum from the county committee showing the reason for the changes. Check all additional sheets of RF-7 and RF-8 for duplications and for accuracy. If a correction is made on RF-7 or RF-8 after an application or computation sheet has been received or prepared in the State office, obtain such form and make the necessary corrections thereon. The memorandum from the county office requesting the correction shall be attached to the original of the farm computation sheet.

#### **III. CHECKING FORMS RF-12 AND ACP-64 AGAINST RF-7 AND RF-8**

1. After Forms RF-7 and RF-8 have been checked to determine completeness and accuracy, the names on the cards in the Register



of Indebtedness (RF-12 and ACP-64) shall be checked against the names on RF-7 and RF-8.

a. If there is a card for a person and a name appears on RF-7 or RF-8 which is the same or similar to that on RF-12 or ACP-64, and such name **can be** definitely identified as that of the debtor, enter on the RF-12 or the ACP-64, the serial number appearing opposite such person's name on RF-7 or RF-8. In determining whether the name on RF-12 or ACP-64 and RF-7 or RF-8 refers to the same person, the farm numbers appearing on such forms should be compared.

b. If there is a card for a person and a name appears on RF-7 or RF-8 which is the same or similar to that on RF-12 or ACP-64 but such name **cannot be** definitely identified as that of the debtor or if the name on RF-12 or ACP-64 does not appear on RF-7 or RF-8, proceed as follows:

(1) Prepare an alphabetical list in duplicate for the county, showing the names of debtors who cannot be definitely identified, the types of the indebtedness, and the amount of the indebtedness, and forward such list to the county office.

(2) Request the county office to enter on the list the serial number of the debtor's 1941 application or if the debtor is not eligible for payment in 1941 to enter the word "none" in lieu of the serial number, and then return the list to the State office.

(3) Upon return of the list from the county office, enter on RF-12 or ACP-64 the serial number of the debtor's 1941 application. Forward a copy of the list to the GAPO.

c. The General Accounting Preaudit Office should be furnished with the farm numbers of all persons who appear on the register of indebtedness mentioned by that office.

#### IV. CHECKING FORMS NCR-525 AND NCR-526 AGAINST RF-10

Upon receipt of computation sheets and applications from the county office, check the farm numbers or serial numbers of such forms against RF-10. Enter a check mark (✓) to the right of each number on RF-10 for which there is a form in the transmittal with a corresponding farm number or serial number.

a. If a form is received and the number thereof is not listed on RF-10, enter such number in Section I of RF-10, correct the total on the last line of Section I, and initial such correction. Prepare an RF-5 showing such correction.

b. If a farm number or serial number is listed on RF-10 and there is no form in the transmittal bearing such number, delete the number from RF-10, correct the total on the last line of Section I of RF-10, and initial such correction. Prepare an RF-5 showing such correction.

c. If the State and county code has not been entered on a form, make such entry. If a farm number or serial number has not been entered on a form, or if such number is determined to be in error, correct such number if possible. Correct serial numbers may be obtained from RF-7 and RF-8, while correct farm numbers may be obtained from the listing sheet. If the correct farm number or serial number cannot be ascertained, prepare and attach RF-4.

#### V. CHECKING FORMS NCR-525 AGAINST RF-8

1. After a transmittal of farm computation sheets has been checked against the corresponding forms RF-10, check such forms against RF-8 for the county to determine that the serial numbers, the names of the parties in interest, and the farm numbers on such forms agree with the corresponding data on RF-8.

a. If the serial number of a party in interest on a computation sheet does not agree with the serial number on RF-8 or if the serial number has not been entered on the computation sheet and the farm number on the computation sheet agrees

with the farm number on RF-8, enter on the computation sheet opposite the name of such party in interest the serial number on RF-8.

b. If a serial number has not been entered on a computation sheet, or an "X" has been entered in the space provided for the serial number, determine whether such person's name appears on RF-8. If such person's name **does** appear on RF-8 and the farm number on the computation sheet agrees with one of the farm numbers on RF-8, enter the serial number shown on RF-8 for such person on the computation sheet.

c. If neither a serial number nor an "X" has been entered on a computation sheet for a person, and such person's name **does not** appear on RF-8, prepare and attach RF-4 to such computation sheet.

d. If, for any serial number, the name on the computation sheet does not agree with the name on RF-8 and the farm number on the computation sheet agrees with one of the farm numbers on RF-8, prepare and attach RF-4 to such computation sheet and indicate thereon that there is a difference in names.

e. If there is a slight discrepancy between the name of a person as it appears on a computation sheet and as it appears on RF-8, and it is obvious that both names refer to one and the same person, correct the name on the computation sheet to agree with the name on RF-8. The following are examples of some of the differences in names which may be corrected.

**Computation Sheet:**

**RF-8**

Geo. Smith-----	George Smith.
George Smith-----	Geo. Smith.
John E. Jones-----	John Ezra Jones.
John Ezra Jones-----	John E. Jones.
Wm. C. Brown-----	Wm. Clarence Brown.
Wm. Clarence Brown-----	Wm. C. Brown.
Sam Bellman-----	Sam Belman.
Sam Belman-----	Sam Bellman.
Mrs. Sara Smith-----	Sarah Smith.
Jones and Smith, by John Smith, a partner.	Jones and Smith, a partnership.
R. Roe Estate, by John Doe, Adm.	John Doe, Adm. of the Est. of R. Doe, Dec.

f. When it is determined that the name of a person, the farm number, and the serial number as shown on the computation sheet agree with the corresponding data on RF-8, enter a check mark (✓) on the RF-8 opposite the farm number of such computation sheet.

g. If an "S" appears opposite any serial number on RF-8, prepare and attach RF-4 to all computation sheets bearing such serial number.

## PART XI. EXAMINATION OF FORMS

### (Applicable in State offices only)

When an entry on a farm computation sheet or application is found to be incorrect and such error cannot be corrected in the State office, prepare and attach RF-4 to such form showing the nature of the error. Complete the check of all other entries on the form. Where two acreage allotments have been entered for any commodity in Section I, line 1 of NCR-525, determine that a statement over the signature of a member of the county committee is attached to NCR-525 explaining the issuance of the erroneous allotment. Determine from the statement attached that the erroneous allotment was issued prior to the completion of planting; that the correct acreage allotment was not issued prior to the completion of planting; and that the applicant relied upon the erroneous allotment in exceeding his correct acreage allotment.

**I. EXAMINATION OF FORMS NCR-525**

1. Determine that the State and county code and farm number have been entered in the upper right-hand corner, in the spaces provided therefor. If any of such data are missing, obtain and enter such data.

2. Determine that the word "Yes" or the word "No" has been entered in the box provided therefor in the upper right-hand corner of the form. If only a wheat parity payment has been computed for the farm, determine that the symbol "NCR-503-W" has been entered in the upper right-hand corner of the form.

3. Check the following entries on NCR-525 against the appropriate columns of NCR-509. The person in charge of the Statistics Section should be requested to furnish the column numbers of the columns of NCR-509 in which such entries may be found. If the data on NCR-525 do not agree with the data on NCR-509 and if the State committee feels that the data on NCR-509 are correct, the data on Forms NCR-525 shall be corrected to agree with the entries on NCR-509 if such correction results in a downward adjustment on NCR-525. If the letters "NF" have been entered in Section I, line 1 of NCR-525 for wheat or tobacco and the allotment for the commodity has been reduced to the planted acreage, the corrected allotment entry on NCR-525 shall be presumed to be correct.

**a. Section I:**

(1) Check the entries on line 1, columns (b), (c), (d), (e), (f), (g), (i), and (j) against the applicable columns of NCR-509. If the letters "NF" have been entered in 1 (c) or 1 (d), determine that the entries on line 1 for such columns are not in excess of the entries on line 2.

(2) Check the yield figures on line 3, column (b), (c), (d), (e), (f), and (h) against the applicable columns on NCR-509. Where the yields for any crop on a farm are not shown on NCR-509, the corn, wheat, or tobacco yield for the farm may be checked against the county check yield, the yield for cotton may be checked against the yield established for the farm for cotton marketing quotas, and the yield for potatoes as shown on the application may be regarded as correct.

(3) If an RF-16 is attached to NCR-525, check the allotments, yields, and percentages entries on RF-16 against those on NCR-525 and against those on the listing sheet.

**b. Section II:**

(1) Check items 1 (b) and 3 (b) against the applicable columns on NCR-509. If a zero (0) or no entry has been made for noncrop open pasture on the listing sheet and an acreage entry appears in item 3 (b), the entry in item 3 (b) may be presumed to be correct.

4. After entries on NCR-525 have been checked against entries on NCR-509, make entries to the left of column (1) on NCR-509 as follows:

a. If RF-4 is not attached to NCR-525, enter the letters "OK" in the column to the left of column (1) of NCR-509 on the line bearing the farm number of NCR-525. If the letters "OK" appear to the left of column (1) of NCR-509 opposite the farm number of NCR-525, determine whether such form is a duplicate. Suspend Form NCR-525 if such form is a duplicate.

5. If RF-4 is attached to NCR-525, determine whether the suspension is warranted. If the suspension is not warranted, remove and destroy the RF-4 on approval of the person in charge of the Examination Unit and enter "OK" on NCR-509 to the left of the farm number on NCR-525.



6. Make the following determinations with respect to Section I of NCR-525:

a. If there is an entry on line 1 in any column, determine that an acreage entry, a zero (0) or a dash (—) has been entered on line 2. If there is an entry on line 2 in any column, determine that an allotment entry or a zero (0) has been entered on line 1. If the letters "NA" or the letters "NF" have been entered on line 1 in any column, determine that an allotment entry or a zero (0) has also been entered on line 1 for such column.

b. If entries have been made in column (b), determine that the farm is in the commercial corn-producing area.

c. Determine that the letters "NA" have been entered in 1 (b) if the entry in 1 (b) is less than 10.0 and the entry in 2 (b) is greater than the entry in 1 (b).

d. Determine that there is an entry in 3 (b) if

(1) There is an allotment in 1 (b) and the letters "NA" have not been entered in 1 (b).

(2) The letters "NA" have been entered in 1 (b) and the entry in 2 (b) is greater than 10.0.

e. Determine that the letters "NA" have been entered in 1 (c) if the entry in 1 (c) is less than 10.0 and the entry in 2 (c) is greater than the entry in 1 (c).

f. Determine that there is an entry in 3 (c) if

(1) There is an allotment in 1 (c) and the letters "NA" have not been entered in 1 (c).

(2) The letters "NA" have been entered in 1 (c) and the entry in 2 (c) is greater than 10.0.

g. If entries have been made in column (d), determine that the name of the type of tobacco has been entered in the heading of such column and that the applicable rate of payment per pound has been entered below the name of the type of tobacco. The rates of payment are: \$0.008 for burley and cigar filler and binder, and \$0.01 for dark air-cured.

h. If an entry has been made in 1 (d) or 2 (d), determine that an entry appears in 3 (d).

i. If entries have been made in column (e), determine that the farm is in the commercial potato-producing area.

j. If item 2 (e) is greater than 3.0 or if an entry appears in 1 (e), determine that an entry appears in 3 (e).

k. If an entry appears in 1 (f) or 2 (f), determine that there is an entry in 3 (f).

l. If entries have been made in column (g), determine that the farm is in the commercial vegetable area.

7. Make the following determinations with respect to section II.

a. Determine that the entry in 4 (b) is equal to the entry in Section I, item 1 (g).

b. Determine that the entry in 7 (b) is equal to the entry in section I, item 1 (j).

c. Determine that for every practice number shown on line 11 the correct rate has been shown on line 12 and that the number of acres or units are shown on line 13.

d. Determine that entries for only such soil-building practices as are applicable in the county have been made on line 11.

8. If the farm is not in the restoration land area, determine that no entries, have been made in section III of NCR-525.

9. Determine that a member of the county committee has affixed his signature in the space provided therefor on NCR-525.

10. Make the following determinations with respect to section IV.

a. Determine that a serial number or an "X" has been entered above each person's name in section IV of NCR-525.

b. Determine that a percentage entry has been made on lines 1 to 8, inclusive, in column (e) or (i) for each crop in column (a) for which an entry has

been made on line 5 or line 8 in Section I of NCR-525, and that an entry has been made on line 9, in column (e) or (i) if there is an entry on line 15 of section II, or that an entry has been made on line 11 in column (e) or (i).

c. If there is attached to NCR-525 a memorandum indicating that there was failure to maintain practices carried out under previous programs, determine that entries have been made on line 9, column (c) and in column (g) or (k) or both.

d. Determine that the sum of the percentage entries on each line is equal to 100 percent.

11. Determine that all changes requiring initials have been initialed by the county committeeman who certified the form.

## II. EXAMINATION OF APPLICATIONS

1. When signed applications are received in the State office from the county office and forwarded to the General Accounting Pre-audit Office, the State office copies of the applications in a transmittal shall be placed in a "dead" file. RF-10 for the transmittal may be used for this purpose.

2. Where any change has been made on the original of an application such form should be checked against the State office copy in order that any necessary changes may be made thereon.

3. Determine that all changes requiring initials of a county committeemen have been initialed by the county committeeman who certified the form.

4. Determine that no deletion has been made in any of the printed matter on the application.

5. Determine that the word "yes" or the word "no" has been entered in answer to the questions regarding other farms and ranching units.

6. Determine that an acceptable signature has been entered by the applicant. The signature of the applicant should be in the same style as the printed name of the applicant. If the signature and printed name of the applicant are not identical but are sufficiently similar so that it may reasonably be assumed that they refer to one and the same person, the application may be accepted in view of the certification of the county committee that the person who has signed as applicant is the person whose name has been printed on the application. If the applicant is a married woman, her signature must include her Christian name and middle initial, if any, instead of her husband, unless she is signing in a representative or fiduciary capacity, in which event her signature should be affixed in accordance with her letters of authority.

NOTE: Requirements for signatures of individuals, cosigners, and sole proprietorships are set forth in section A of ACP-16.

7. If the signature of an applicant is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the Estate of -----, deceased" or "Agent for the heirs of -----, deceased." Examples of acceptable signatures of persons acting in representative or fiduciary capacities are set forth in section B of ACP-16.

8. Determine that there is an adequate mailing address.



9. Determine the style in which the name of the payee should appear on the check. If the applicant's signature is not in the style in which his name should appear on the check, print the applicant's name on a slip of paper and staple such slip of paper to the application over the printed name of the applicant, or wherever possible, bracket that portion of the printed name which should not appear on the check.

10. Determine that a member of the county committee has signed the application, and that a date has been entered opposite his signature if the application was received after the closing date. Suspend the application if the signature is that of the applicant.

11. Prepare and attach RF-4 to each application on which a set-off is shown unless such set-off is in favor of the Federal Crop Insurance Corporation, Commodity Credit Corporation, Farm Credit Administration, or Farm Security Administration, or is in favor of the Agricultural Adjustment Administration because of a crop insurance premium advance or because of conservation materials furnished.

12. If the applicant is **other than an individual, partnership, or estate**, and the answer to question No. 3 in the signature box is "Yes," prepare and attach RF-4 to the application unless the applicant is not making application for agricultural conservation payments in the State because of the \$10,000 limitation or is making application for agricultural conservation payment only in the state.

13. The examination clerk who has completed the examination of a form should affix his initials at the bottom of the form unless the form is to be suspended, in which case the clerk should not initial the form but in lieu thereof, he should sign RF-4 in the space provided for his signature, or if RF-4 has been signed by another clerk, only the initials of the examination clerk should be entered on RF-4.

### III. REVIEW OF APPLICATIONS AND COMPUTATION SHEETS

1. Review all suspended cases to determine whether the suspension is warranted. If the suspension of a case is unwarranted, remove the RF-4 and approve the case by initialing at the bottom of the form. If the suspension is warranted, initial the RF-4 below the signature of the clerk who made the suspension.

2. Review a sufficient number of cases which have not been suspended to insure accuracy.

## PART XII. MAINTAINING STATE OFFICE PROGRESS RECORD AND SUBMISSION OF PROGRESS REPORTS TO DIRECTOR OF NORTH CENTRAL REGION

(Applicable in State offices only)

### I. STATE OFFICE PROGRESS RECORD

A record of the progress of the work in connection with the 1941 Agricultural Conservation and Parity Payment Programs shall be maintained on RF-1 for each agricultural conservation association in the State. Forms RF-9, if used, RF-10, and ACP-22 shall be used as posting media. All entries on RF-1 shall be made in black.



## II. PROGRESS REPORTS

1. Form NCR-331 shall be prepared in duplicate three times each month. The first report shall cover the period from the first through the tenth day of the month, the second shall cover the period from the eleventh through the twentieth, and the third shall cover the remainder of the month. All reports must be mailed promptly at the close of business on the tenth, twentieth, and last day of the month unless one of such days falls on a Sunday or holiday, in which case the report shall be mailed at the close of business on the last working day of the period. If more than one program is being handled in the APS at the same time, the data for all of such programs shall be included, insofar as possible, on one NCR-331. For the purpose of this report the 1941 Agricultural Conservation Program and the 1941 Parity Payment Program shall be regarded as one program. In order that the data to be included on NCR-331 for a period may be correct, it is suggested that a notation be made on RF-1, indicating the last data included for a period. If suspensions are made in connection with any lot, or if the cases in the lot are released to the General Accounting Preaudit Office after the data for such lot have been included on an NCR-331, care should be taken to reflect such suspensions and releases in subsequent reports. The latest available estimate of the number of forms to be received in connection with each program shall be shown above the figures for such program and properly identified by an asterisk (\*). Form NCR-331 shall be prepared from RF-1 as follows:

- a. Enter in the upper right-hand corner the name of the State.
- b. Enter in the space provided beneath the title of the form the inclusive dates of the period covered.
- c. Make entries in section I, columns (a) and (b) as follows:
  - (1) Enter on line 1, column (b) the latest revised estimate of the number of computation sheets to be received.
  - (2) Enter on line 1, column (a) the number of Forms NCR-525 received from the county office during the period. Obtain this entry by adding the entries in column (c) of RF-1 for the period and subtracting therefrom the entries in column (d) for the period.
  - (3) Enter on line 2, column (a) the number of Forms NCR-525 suspended in the APS during the period. Obtain this entry by adding the entries in column (d) of RF-1 for the period.
  - (4) Make no entries in line 3, column (a).
  - (5) Enter on line 4, column (a) the number of Forms NCR-525 released to the General Accounting Preaudit Office during the period. Obtain this entry by adding the entries in column (f) of RF-1 for the period.
  - (6) Obtain the entries for lines 1, 2, and 4, column (b) by adding the entry in column (a) for the current period to the entry in column (b) for the previous period. The entry on line 2, column (b) should include the number of "no payment" farm computation sheets. The number of "no payment" farm computation sheets suspended should be shown below item 4 (b) and should be asterisked (\*).
- d. Make entries in Section II, columns (j) and (k), as follows:
  - (1) Enter on line 1, column (k) the latest revised estimate of the number of applications to be received.
  - (2) Enter on line 1, column (j) the number of "payment" applications mailed to the county office during the period. Obtain this entry from column (h) of RF-1.
  - (3) Enter on line 2, column (j) the number of "no payment" applications mailed to the county office during the period. Obtain this entry from columns (j) of RF-1.
  - (4) Enter on line 3, column (j) the number of applications for payment received from the county office during the period. Obtain this entry by

adding the entries in column (n) for the period and subtracting therefrom the entries in columns (o) and (r) of RF-1.

(5) Enter on line 4 the number of applications suspended in the APS during the period. Obtain this entry from column (o) of RF-1.

(6) Enter on line 5 the number of applications for payment released to the General Accounting Preaudit Office during the period. Obtain this entry by adding the entries in column (q) of RF-1 and subtracting therefrom the total of the entries in column (r) of RF-1.

(7) Enter on line 6 the number of applications suspended by the General Accounting Preaudit Office during the period. Obtain this entry by adding the entries in columns (r) of RF-1.

(8) Make no entries on lines 7 and 8.

(9) Obtain the entries for lines 1 to 6, inclusive, column (k) by adding the entry in column (j) for the current period, and the entry in column (k) for the previous period.

e. Make entries in section III as follows:

(1) Enter on line 1 in columns (a) to (f), inclusive, the largest number of persons employed at any time during the period in the various units of the APS on all programs in connection with which NCR-331 is prepared. If a person was employed for a part of a period in one unit and for the balance of the period in another unit, such person shall be considered as having been employed in both units. In order that an accurate record of the personnel employed in each unit may be obtained it may be advisable for the persons in charge of the various units to submit daily reports to the person in charge of the APS showing the number of persons employed during the day and the number of clerk hours worked by such persons in the unit.

(2) Enter on line 1, column (g) the total of the entries on line 1, columns (a) to (f), inclusive.

(3) Enter on line 2 the number of clerk hours worked during the period in the various units.

(4) Enter on line 2, column (g) the total of the entries on line 2, columns (a) to (f), inclusive.

f. The original of NCR-331 shall be signed by the person in charge of the APS and by the chairman of the State committee and shall be forwarded to the Director of the North Central Division.

## PART XIII. ADJUSTMENT OF REGISTER OF INDEBTEDNESS

### 1. Adjustment of State office copy.

a. After the computations on applications have been completed in the State office and the amounts to be set off determined, the State office copy of RF-12 or ACP-64 shall be adjusted from the data on the application.

(1) If the set-off is made because of an indebtedness shown on RF-12, the amount set off shall be entered in section II, column (e), of such form. After all of the indebtedness is liquidated, RF-12 shall be filed in the "dead" file.

(2) If the set-off is made because of an indebtedness for conservation materials shown on ACP-64 and only a part of the indebtedness is liquidated, an RF-12 shall be prepared for the debtor and the amount liquidated shall be shown in section II, column (e) thereof. A notation relative to the set-off should be made on ACP-64. ACP-64 shall be filed in the "dead" file.

(3) If the set-off is made because of an indebtedness for conservation materials shown on ACP-64 and all of the indebtedness is liquidated, a notation relative to the set-off should be made on ACP-64. ACP-64 should be filed in the "dead" file. In such case, it will be unnecessary to prepare a RF-12 for the case.

b. After substantially all of the applications for a county have been forwarded to the General Accounting Preaudit Office, the State office copies of applications which have not been forwarded to the General Accounting Preaudit Office shall be withdrawn from the file. If entries for set-offs have been made on any of such applications the county office should be requested to advise the State office whether the originals thereof will be signed and forwarded to the State office for



payment. If any such applications will not be forwarded to the State office, the indebtedness shown as liquidated shall be restored to the Register of Indebtedness.

c. In cases where a change is made on the State office copy of RF-12 and such change is not self-evident on the county office copy of the application, the State office shall notify the county office of such change.

## 2. Adjustment of county office copy.

a. The county office copy of the Register of Indebtedness shall be adjusted from the data shown on the original application received from the State office.

b. In cases where the county office has knowledge that the data shown on RF-12 is incorrect, the State office should be promptly notified of such error.

# PART XIV. HANDLING OF SUSPENDED CASES

## (Applicable in State offices only)

Suspended farm computation sheets and applications for payment and forms relating thereto will be handled under the 1941 Agricultural Conservation and Parity Payment Programs in the clearance unit in the State office in the same manner that comparable forms were handled under the 1940 Agricultural Conservation Program.

Cases involving set-offs, other than set-offs in favor of the Federal Crop Insurance Corporation, Commodity Credit Corporation, Farm Credit Administration, Farm Security Administration, or Agricultural Adjustment Administration for crop insurance premium advances and conservation material advances, will be suspended to the clearance unit and scheduled in accordance with established procedure.